

Delphi Corporation, et al.
Chapter 11 Case 05-44481 (RDD)
Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
05/04/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed state contingency analysis	0.6	525.00	315.00
05/04/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared open review notes in the Delphi Product and Service Solutions audit file	2.4	270.00	648.00
05/04/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for manager review re: all sections	3.4	290.00	986.00
05/04/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed construction work in process explanations provided by client and drafted management representation	1.2	440.00	528.00
05/04/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out significant accounting policies note to the support provided by the client	2.4	200.00	480.00
05/04/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed support received for Expenditure cycle Buy Sheet testing	3.6	280.00	1,008.00
05/04/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client regarding outstanding confirmations and alternative testing procedures for Delphi Product and Service Solutions	1.4	270.00	378.00
05/04/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Researched FAS 109 impact on OCI and valuation allowance due to change in investments unrealized loss to unrealized gain under FAS 115	1.5	525.00	787.50
05/04/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out income statement from the annual report to the support obtained from the client	1.1	200.00	220.00
05/04/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed FAS 109 impact on OCI and valuation allowance with T. Biddix	0.3	525.00	157.50
05/04/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Mapped fixed asset proposed adjustments to related Sarbanes control objective	1.6	270.00	432.00
05/04/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed prior year income statement and balance sheet work paper for referencing	2.3	200.00	460.00
05/04/06	BIDDIX, TROY R	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed FAS 109 impact on OCI items and valuation allowance with R.Favor	0.3	750.00	225.00
05/04/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed SAS 99 testing for Delphi HQ for the 1st Q 2005 entries	1.9	390.00	741.00
05/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented and tied out balances on the property leadsheet for Energy & Chassis	2.6	270.00	702.00
05/04/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed incentive compensation accruals workpapers and accounting issues related to headquarters trial balances	2.3	650.00	1,495.00
05/04/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed closed review notes for Automotive Holding Group business processes	2.8	480.00	1,344.00
05/04/06	SZALONY, SCOTT P	SENIOR MANAGER	IMPAIRMENT	Performed testing on evaluating the indicators of impairment for asset groups	1.3	440.00	572.00
05/04/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and addressed sas 99 journal entry workpaper Reviewed notes from K. Ferrer	0.4	290.00	116.00
05/04/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.4	270.00	108.00
05/05/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Responded to participating office inquires re: questions on participating office reports	0.7	440.00	308.00
05/05/06	SZALONY, SCOTT P	SENIOR MANAGER	IMPAIRMENT	Reviewed support provided for asset retirement obligation footnote support tie-out	0.4	440.00	176.00
05/05/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated testing documentation for the entity level controls	3.0	360.00	1,080.00
05/05/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed status of open items listing with client	0.4	490.00	196.00
05/05/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented balance sheet from annual report from support obtained from client	1.8	200.00	360.00
05/05/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed prior year adjustments to French net operating loss carry forward with D. Moyer	0.5	390.00	195.00
05/05/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed France net operating loss adjustments with D. Moyer	2.5	525.00	1,312.50

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05/05/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Poland 520 and Germany 504 international reporting	1.6	390.00	624.00
05/05/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Researched Delphi deferred taxes for France accounts on Hyperion	2.1	200.00	420.00
05/05/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of tax open items with J. Whitson	0.3	525.00	157.50
05/05/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed support for assets placed in service on 1/1/2005 and determined reporting impact for Energy & Chassis	2.1	270.00	567.00
05/05/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and updated calculations for accumulated depreciation on 2005 additions for Energy & Chassis	1.3	270.00	351.00
05/05/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Delphi prepared net operating loss schedules prepared by Delphi	2.7	490.00	1,323.00
05/05/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed PGM Leases	1.9	340.00	646.00
05/05/06	RUHLIG, AARON VAUGHAN	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes for Delphi Product and Service Solutions Division revenue cycle.	3.9	290.00	1,131.00
05/05/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Footed 2005 management discussion and analysis workpaper	1.5	290.00	435.00
05/05/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Posted proposed adjustments related to special tools for Energy & Chassis	0.6	270.00	162.00
05/05/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed prior year adjustments to French net operating loss carry forward with A. Miller	0.5	490.00	245.00
05/05/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for meeting with fixed assets supervisor for Energy & Chassis	0.6	200.00	120.00
05/05/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR STEERING	Reviewed special tools testing of Delphi Saginaw	1.2	390.00	468.00
05/05/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed fixed asset depreciation issues and special tools amortization issues with fixed assets supervisor for Energy & Chassis	0.4	200.00	80.00
05/05/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented China Units 484, 492, 469 and 451 employee welfare fund	1.2	390.00	468.00
05/05/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with Delphi personnel and documented precious metal lease questions from client	2.1	270.00	567.00
05/05/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared work paper documentation related to analysis of withholding taxes	1.2	390.00	468.00
05/05/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.4	270.00	108.00
05/05/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed depreciation calculations on the beginning balance selections for Energy & Chassis	0.6	270.00	162.00
05/05/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Edited document on material weaknesses for 2005	3.8	525.00	1,995.00
05/05/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented proposed adjustments for construction work in progress for Energy & Chassis	0.8	270.00	216.00
05/05/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed income tax issued related to true up to prior year net operating losses at France units with D. Moyer and A. Miller	1.5	525.00	787.50
05/05/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Packard reperformance testing to conform to retention guidelines	3.2	280.00	896.00
05/05/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared commitments and contingencies footnote for 2005 10-K	2.3	240.00	552.00
05/05/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Footed and documented asset securitization note from annual report based on support obtained from client	0.8	200.00	160.00
05/05/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Discussed status of the working papers and the final memorandum with M. Brenman	0.4	390.00	156.00
05/05/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed income tax issues related to France net operating loss with A. Miller	1.5	525.00	787.50
05/05/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Researched Delphi France trial balances on Hyperion	1.9	200.00	380.00

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05/05/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Closed partner and manager review notes for the Steering division	2.4	270.00	648.00
05/05/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed status of control testing and documentation.	1.2	650.00	780.00
05/05/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client regarding past due receivable balances and subsequent cash receipts for invoices at Delphi Product and Service Solutions	1.5	270.00	405.00
05/05/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Incorporated additional time downloads for February monthly statement	3.7	500.00	1,850.00
05/05/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Cleared notes and answered questions regarding the fixed assets adjustment	1.0	280.00	280.00
05/05/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed income tax issues related to French net operating losses with R. Favor	1.5	390.00	585.00
05/05/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared work papers for non-US net operating loss roll forward	2.8	390.00	1,092.00
05/05/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched and reperformed an analysis of competitors warranty reserves percentage of sales to Delphi and on a consolidated basis	1.4	270.00	378.00
05/05/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented income statement from annual report from support obtained from client	1.9	200.00	380.00
05/05/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed Aftermarket asset workpapers.	0.4	650.00	260.00
05/05/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended conference call with European regional partner and Portuguese team re: Linho plant closure memo	0.6	440.00	264.00
05/05/06	GREEN, JONATHAN DAVID	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Troubleshoot hyperion application	0.9	280.00	252.00
05/05/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received from 5/5 for the Delphi Sarbanes Oxley procedures	0.5	525.00	262.50
05/05/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and tested detail of headquarters warranty reserve analysis	3.4	270.00	918.00
05/05/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed French net operating loss adjustments with R. Favor and A. Miller	2.5	490.00	1,225.00
05/05/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Coordinated retrieval of 10-K support and tie out of footnotes for 2005	1.1	270.00	297.00
05/05/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Completed all Thermal and Interior benchmarks for all cycles	3.9	280.00	1,092.00
05/05/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed stock incentive compensation version 1 for 2005 10K footnote	2.3	200.00	460.00
05/05/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finished tying out significant accounting policies footnote from support obtained from client	2.3	200.00	460.00
05/05/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Obtained additional support from client for footnotes from the annual report	1.6	200.00	320.00
05/05/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented the conclusion re: Linho plant sale	1.1	440.00	484.00
05/05/06	SZALONY, SCOTT P	SENIOR MANAGER	IMPAIRMENT	Performed testing of asset impairment indicators for assets and asset groups	3.0	440.00	1,320.00
05/05/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed support provided regarding agreeing internet sales report to the Delphi Product and Service Solutions ledger	0.4	270.00	108.00
05/05/06	CROWLEY, MARK J	PARTNER	INTERNAL CONTROL TESTING	Edited draft of internal controls report provided by the client	1.2	650.00	780.00
05/05/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of tax open items with D. Maher	0.2	525.00	105.00
05/05/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Updated client prepared memo log with A. Brazier and reviewed certain newly identified memos	2.3	650.00	1,495.00
05/05/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed income taxes accounting matters with D. Moyer and R. Favor	0.8	650.00	520.00

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05/05/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed testing of professional fee accruals recorded on the headquarters ledger and submitted subsequent requests to the client	1.1	270.00	297.00
05/05/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Completed special tools model audit program for Energy & Chassis	1.4	270.00	378.00
05/05/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed FAS 109 impact on OCI and valuation allowance	1.2	525.00	630.00
05/05/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Gathered headquarters audit workpapers and assessed status for review	0.7	650.00	455.00
05/05/06	AUGHTON, JEFFERY S	PARTNER	IMPAIRMENT	Prepared for and participated in meeting with M. Crowley and B. Plumb - re: goodwill accounting.	2.1	650.00	1,365.00
05/05/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Updated Packard independent testing to conform to retention guidelines	2.5	280.00	700.00
05/05/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared 2005 10-K Cover Page workpaper	2.4	290.00	696.00
05/05/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed income tax issues related to true ups to prior year net operating losses at France units with R. Favor and D. Moyer	1.5	390.00	585.00
05/05/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed 10K draft	1.0	650.00	650.00
05/05/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Completed all Energy and Chassis benchmarks for all cycles	3.8	280.00	1,064.00
05/05/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in audit update and status meeting with managers	1.1	650.00	715.00
05/05/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reconciled divisional summary of proposed adjustment schedule for entries recorded and sent request to divisional contacts	2.1	270.00	567.00
05/05/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed final memo and SOPA reporting of Delphi Packard	1.5	390.00	585.00
05/05/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.4	270.00	108.00
05/05/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended meeting with D. Bayless on material weaknesses for 2006	0.8	525.00	420.00
05/05/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Continued review of treasury foreign exchange internal control testing workpapers	2.1	525.00	1,102.50
05/05/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed status of financial audit open items (RE: Fraud interviews, international items, impairments and tracking list)	1.8	650.00	1,170.00
05/05/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended weekly partner and manager update meeting with B. Plumb, J. Aughton, M. Crowley, and D. Moyer	0.5	440.00	220.00
05/05/06	RIEGLING, RYAN J	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Addressed DPSS workpaper review notes	0.7	290.00	203.00
05/05/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and addressed sas 99 journal entry workpaper review notes from K. Ferrer	1.3	290.00	377.00
05/05/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in meeting with Delphi partners and managers re: audit status update	1.1	490.00	539.00
05/05/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-U.S. deferred tax true-up analysis	1.7	525.00	892.50
05/05/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided FIN 47 Footnote tieout	1.1	340.00	374.00
05/05/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed twelfth draft of the goodwill footnote for 10-K reporting as received from Delphi headquarters staff	3.8	240.00	912.00
05/05/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented Delphi property footnote version 1	1.9	200.00	380.00
05/05/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed income tax issues related to true ups to prior year net operating losses at France units with R. Favor and A. Miller	1.5	490.00	735.00

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05/05/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed control disclosures drafted by Delphi management	2.3	650.00	1,495.00
05/05/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed twelfth draft of the accrued liabilities footnote for 10-K reporting as received from Delphi headquarters staff	2.9	240.00	696.00
05/05/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Closed manager review notes re: operations for the Steering division	3.5	270.00	945.00
05/05/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed Inventory receiving process with client	0.8	280.00	224.00
05/05/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed status of the working papers and the final memorandum with K.Ferrer	0.4	240.00	96.00
05/05/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared debt footnote for the 2005 10-K	3.9	240.00	936.00
05/05/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared liabilities subject to compromise footnote for 2005 10-K	2.6	240.00	624.00
05/05/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Continued footing 2005 management discussion and analysis workpaper	1.2	290.00	348.00
05/05/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created binder for Packard documents retained.	1.4	280.00	392.00
05/05/06	SPRINGER, RICK	SENIOR ASSOCIATE	IMPAIRMENT	Drafted and edited Valuation Findings Memo re: SFAS 142	2.7	375.00	1,012.50
05/06/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed status of Mexico customs tax contingency issue	0.2	525.00	105.00
05/06/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared partner review notes related to accounts payable testing for Delphi Product and Service Solutions	0.8	270.00	216.00
05/06/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed multistate tax contingency analysis for 2001 - 2004 amended returns	1.0	525.00	525.00
05/06/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Deloitte affiliate reports for tax procedure submissions	2.6	525.00	1,365.00
05/06/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed affiliate dividend repatriation and withholding tax analysis	0.7	525.00	367.50
05/06/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed client prepared schedules for wire room disbursements	0.7	490.00	343.00
05/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.2	270.00	54.00
05/06/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared reconciliation of summary of proposed adjustment schedule	1.8	270.00	486.00
05/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented proposed adjustment for income tax receivable for Energy & Chassis	0.3	270.00	81.00
05/06/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared partner review notes related to fixed asset testing for Delphi Product and Service Solutions	1.3	270.00	351.00
05/06/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed request for services from international Deloitte teams for proper inclusion in pre approval limits	0.2	490.00	98.00
05/06/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed France deferred tax depreciation issue	1.4	525.00	735.00
05/06/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Closed manager review notes for the Steering division	2.1	270.00	567.00
05/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented leadsheet for special tools as of final for Energy & Chassis	2.3	270.00	621.00
05/06/06	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed open summaries for February fee application	0.6	490.00	294.00
05/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed special tooling additions for Energy & Chassis	0.8	270.00	216.00
05/06/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed staff's work on professional fee accrual recorded on the headquarters ledger	1.1	270.00	297.00
05/06/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared partner review notes related to deferred tax testing for Delphi Product and Service Solutions	0.6	270.00	162.00

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05/06/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared partner review notes related to special tool testing for Delphi Product and Service Solutions	0.7	270.00	189.00
05/06/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with D. Olbrecht re: state and local tax contingency for 2001 through 2004 amended returns	0.8	525.00	420.00
05/06/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed client prepared memos related to accrual adjustments, payroll related accounts and income tax valuation	2.9	650.00	1,885.00
05/06/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and responded to various income tax e-mails	1.3	525.00	682.50
05/06/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed open items and prepared work plan for coming week.	0.9	650.00	585.00
05/06/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed Aftermarket liabilities and operations workpapers.	2.2	650.00	1,430.00
05/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed testing of changes in tool amortization for Energy & Chassis	0.8	270.00	216.00
05/06/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed client prepared schedule of deferred tax true up adjustments	1.9	490.00	931.00
05/06/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the board of directors minutes re: 2006-2010 plan	3.1	440.00	1,364.00
05/06/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented control deficiencies related to repair and maintenance expense and construction work in progress for Energy & Chassis	1.1	270.00	297.00
05/06/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of Headquarters audit areas	1.3	490.00	637.00
05/06/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the board of directors minutes re: strategic update	1.5	440.00	660.00
05/06/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax contingency analysis	0.8	525.00	420.00
05/06/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed the testing of the headquarters warranty reserve analysis	2.1	270.00	567.00
05/06/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed client prepared summary of proposed adjustments	0.9	490.00	441.00
05/06/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed documentation of procedures performed for the Delphi Steering division	1.4	270.00	378.00
05/08/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Re-referenced the statement of stockholders' equity for version 13 of the 10-K	1.7	240.00	408.00
05/08/06	PETERSON, JOHN D G	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to emails re: project timing and next steps	0.3	500.00	150.00
05/08/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reconciled Deloitte summary of proposed adjustment schedule for Delphi headquarters to client schedule	3.7	270.00	999.00
05/08/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented control deficiencies for constructions work in progress for Energy & Chassis	0.3	270.00	81.00
05/08/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed with B. Plumb potential prior period tax adjustments and potential discussion with B. Brust	0.4	620.00	248.00
05/08/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed proposed entries for Energy & Chassis for new entries and updated amounts as compared to schedule provided by headquarters	3.3	270.00	891.00
05/08/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Participated in discussion with R. Sparks, A. Shapiro and J. Hakken re: transfer pricing matters	1.3	525.00	682.50
05/08/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with Delphi headquarters staff re: classifications used in the thirteenth draft of the cash flow statement for 10-K reporting	3.8	240.00	912.00

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05/08/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed incentive compensation workpapers to complete documentation for manager review	0.6	270.00	162.00
05/08/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed buy sheet testing within Expenditure cycle with client	0.6	280.00	168.00
05/08/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed status with J. Sheehan	0.5	650.00	325.00
05/08/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with General Accounting supervisor re: follow up questions on the fourth quarter review and journal entry testing for Energy & Chassis	0.9	270.00	243.00
05/08/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Performed audit procedures on tax net operating loss adjustment	1.2	490.00	588.00
05/08/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed accounts payable interim and year-end testing for Delphi HQ	3.8	390.00	1,482.00
05/08/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: wire room disbursements	1.1	490.00	539.00
05/08/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: depreciation expense analysis for headquarters ledger.	2.8	240.00	672.00
05/08/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Delphi Automotive Holdings Group - Internal Control Workpapers - 4150 - Treasury	0.5	650.00	325.00
05/08/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Re-referenced the acquisitions and divestitures footnote for version 13 of the 10-K	0.9	240.00	216.00
05/08/06	JOSHI, AMITESH	ASSOCIATE	INTERNAL CONTROL TESTING	Updated CAT Upload Template for Corp/HQ (Combined)	2.0	27.00	54.00
05/08/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Delphi Automotive Holdings Group - Internal Control Workpapers - 4140 - Inventory	0.5	650.00	325.00
05/08/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Delphi Automotive Holdings Group - Internal Control Workpaper Review - 4120 - Financial Reporting and 4130 - Fixed Assets	0.5	650.00	325.00
05/08/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared a detailed analysis of control deficiencies related to Delphi Product and Service Solutions and submitted to the ERS team for input	0.7	270.00	189.00
05/08/06	PETERSON, JOHN D G	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Pacer for relevant filings and forwarded to D.Moyer	0.3	500.00	150.00
05/08/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed energy and chassis audit file for manager review	1.0	440.00	440.00
05/08/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised special tools tooling ledger review documentation for Energy & Chassis	1.6	200.00	320.00
05/08/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared work paper documentation related to potential exposures to subpart f and section 956 inclusions	2.5	390.00	975.00
05/08/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the financial audit substantive control findings	2.5	480.00	1,200.00
05/08/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Provided Internal Control Workpaper Review - 4100 - AHG Controls and 4110 - Employee Cost	0.5	650.00	325.00
05/08/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and research issues related to normal purchases and sales.	2.1	650.00	1,365.00
05/08/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Continued reconciled listing of missing workpapers from Detroit central files to listing of workpapers on hand at Delphi	2.0	290.00	580.00
05/08/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Completed benchmark updates for Fixed Assets, Expenditure, Financial Reporting, and Inventory cycles	2.6	280.00	728.00
05/08/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reconciled Deloitte summary of proposed adjustment schedule for divisional schedules to client schedule	3.3	270.00	891.00
05/08/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed debtor in possession financing agreement	0.9	290.00	261.00
05/08/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed benefit liability file to determine testing procedures to be completed or performed	1.2	270.00	324.00

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05/08/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open items list for Automotive Holdings Group	0.3	270.00	81.00
05/08/06	AUGHTON, JEFFERY S	PARTNER	IMPAIRMENT	Reviewed open items and questions related to impairment calculations.	0.6	650.00	390.00
05/08/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and responded to emails re: Mexico customs contingency	0.2	750.00	150.00
05/08/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed property workpapers related to Corporate division	2.0	650.00	1,300.00
05/08/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Delphi Automotive Holdings Group - Internal Control Workpapers - 4120 - Financial Reporting and 4130 - Fixed Assets	0.5	650.00	325.00
05/08/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Attended meeting with S. Kihn, J. Erickson and D. Moyer re: non-U.S. deferred true-up analysis	1.0	525.00	525.00
05/08/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Re-referenced the reorganization items footnote for version 13 of the 10-K	0.4	240.00	96.00
05/08/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with Fixed Asset Manager to discuss open requests for Energy & Chassis	1.1	270.00	297.00
05/08/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed outstanding options report	1.7	200.00	340.00
05/08/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received from 5/5 for the Delphi Sarbanes Oxley procedures	1.0	525.00	525.00
05/08/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed analysis on debit balance vendors in accounts payable	2.7	270.00	729.00
05/08/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared three memos with responses for review by J.Flynn	3.0	490.00	1,470.00
05/08/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed manager review of consolidated warranty analysis	3.9	440.00	1,716.00
05/08/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and updated open items list	0.3	390.00	117.00
05/08/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared amortization recalculation for selections with discrepancies for Energy & Chassis	2.3	200.00	460.00
05/08/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Performed audit procedures on tax true up adjustment	2.9	490.00	1,421.00
05/08/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Revised documentation for Automotive Holdings Group pushdown of restatement entries	1.2	200.00	240.00
05/08/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed status of tax matters	2.3	525.00	1,207.50
05/08/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared 2005 10-K cover page and management discussion workpapers re: draft 13	1.9	290.00	551.00
05/08/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed the status of the remaining open items in benefit liabilities	2.4	390.00	936.00
05/08/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Re-referenced the trust preferred footnote for version 13 of the 10-K	0.4	240.00	96.00
05/08/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Transferred notes and comments from 2005 10K draft 12 to draft 13 workpaper	1.1	290.00	319.00
05/08/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed PGM Lease entries	1.1	340.00	374.00
05/08/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and addressed manager Reviewed notes of warranty reserve testing on the headquarters ledger	1.7	270.00	459.00
05/08/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items list	2.7	270.00	729.00
05/08/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Provided Internal Control Workpaper Review - 4170 Rollforward and 4180 - Safeguarding of assets	0.5	650.00	325.00
05/08/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Revised documentation for summary of past adjustments detail testing for Automotive Holdings Group	1.5	200.00	300.00

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05/08/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Deloitte actuary final memos for Delphi pension and other post employment liability accounts	0.8	270.00	216.00
05/08/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for meeting with S. Kihn and J. Erickson	1.4	525.00	735.00
05/08/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax issues	2.2	650.00	1,430.00
05/08/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed portion of time downloads for February monthly statement	3.6	500.00	1,800.00
05/08/06	LEE, YING	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed state tax liabilities due to restatements, Federal RAR adjustments, and IRC Sec. 59(e) election	4.0	525.00	2,100.00
05/08/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created automotive holdings group control audit tool upload template	2.1	280.00	588.00
05/08/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed state tax contingency analysis	0.6	525.00	315.00
05/08/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared testing workpapers for the debt footnote for version 13 of the 10-K	3.9	240.00	936.00
05/08/06	SZALONY, SCOTT P	SENIOR MANAGER	IMPAIRMENT	Reviewed and drafted list of questions re: asset impairment based on review of board of director presentations	2.5	440.00	1,100.00
05/08/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Provided Internal Control Workpaper Review - 4160 Deficiency Tracker	0.5	650.00	325.00
05/08/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi related emails re: corporate accounting control testing	1.0	480.00	480.00
05/08/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated proposed entry schedule for Energy & Chassis	0.6	270.00	162.00
05/08/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Discussed entity level control testing with S. Warnack and L. Tropea	1.0	650.00	650.00
05/08/06	SZALONY, SCOTT P	SENIOR MANAGER	IMPAIRMENT	Prepared for and attended meeting with W. Tilotti (client) re: asset impairment questions and open items	0.8	440.00	352.00
05/08/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: debit balances in accounts payable	1.4	490.00	686.00
05/08/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and attended meeting re: the status of the audit engagement and open items	0.6	270.00	162.00
05/08/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed upload template population with management	0.5	280.00	140.00
05/08/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed staff scheduling for May.	1.5	650.00	975.00
05/08/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed general computer control findings and communicated open items to T Bomberski (Delphi)	1.1	480.00	528.00
05/08/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Discussed entity level control testing with S. Warnack and J. Aughton	1.0	525.00	525.00
05/08/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated documentation for entity level control testing	3.0	360.00	1,080.00
05/08/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Created control activity tool upload template for corporate headquarters financial systems	1.3	290.00	377.00
05/08/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed detail testing of Delphi HQ restatements and elimination entries	1.8	390.00	702.00
05/08/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended phone call with A. Kulikowski about fixed assets	0.3	525.00	157.50
05/08/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed background checks on new executives and board members	1.1	650.00	715.00
05/08/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support obtained for footnote one, significant accounting policies for annual report	1.4	200.00	280.00
05/08/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed proposed entries for Automotive Holdings Group for new entries and updated amounts as compared to schedule provided by headquarters	1.4	270.00	378.00
05/08/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and cleared partner review notes for the Delphi Product and Service Solutions audit file	2.4	270.00	648.00
05/08/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Continued to update documentation for entity level control testing	2.5	360.00	900.00
05/08/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed open tax items with R. Favor	0.4	390.00	156.00

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05/08/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with engagement seniors and managers re: audit status update	0.6	270.00	162.00
05/08/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.3	270.00	81.00
05/08/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-U.S. tax issues with A. Miller	0.4	525.00	210.00
05/08/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Re-referenced the liabilities subject to compromise footnote for version 13 of the 10-K	0.8	240.00	192.00
05/08/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi property accounts on hyperion	2.9	200.00	580.00
05/08/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and attended meeting with D. Moyer, K. Fleming, C. Alsager, D. Ralbusky, K. Urek, and J. Badie re: allocation of remaining audit work	0.6	440.00	264.00
05/08/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed incentive compensation workpapers related to Corporate division	2.7	650.00	1,755.00
05/08/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and document the detail for subsequent receipts testing related to Genera Motors on the Delphi Product and Service Solutions ledger	1.6	270.00	432.00
05/08/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed additional portion of time downloads for February monthly statement	0.6	500.00	300.00
05/08/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Provided Internal Control Workpaper Review - 4140 Inventory	0.5	650.00	325.00
05/08/06	GOENKA, ANKIT	ASSOCIATE	INTERNAL CONTROL TESTING	Populated the CAT template of CORP and HQ	3.0	27.00	81.00
05/08/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed transfer pricing matters with J. Hakken	0.2	525.00	105.00
05/08/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed client prepared correcting entries for depreciation and special tools	1.3	490.00	637.00
05/08/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the corporate accounting control deficiency spreadsheet	1.4	480.00	672.00
05/08/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Began review of sensitivity worksheets for both pension and opeb	3.0	490.00	1,470.00
05/08/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Conducted update meetings with partners and managers individually	1.6	650.00	1,040.00
05/08/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Items required for internal controls audit workpapers- checklist items	1.3	525.00	682.50
05/08/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Completed benchmark updates for Employee Cost, Treasury, and Revenue cycles	2.1	280.00	588.00
05/08/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed status of tax issues with D. Moyer and R. Favor	0.6	650.00	390.00
05/08/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Redocumented Delphi other income footnote	0.8	200.00	160.00
05/08/06	SHAPIRO, ALAN M	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Participated in discussion with R.Sparks, R.Favor and J.Holdken re: transfer pricing matters and held follow-up discussion with J.Holdken	2.5	730.00	1,825.00
05/08/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed entity level control testing with L.Tropea and J. Aughton	1.0	360.00	360.00
05/08/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented process for Dovebid asset sales for Energy & Chassis	0.7	270.00	189.00
05/08/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of financial audit open items	1.0	650.00	650.00
05/08/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed work paper status and location for work paper tracker	1.6	280.00	448.00
05/08/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Provided Internal Control Workpaper Review - 4120 Financial Reporting and 4130 - Fixed Assets	0.5	650.00	325.00
05/08/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and attended meeting with S. Kihn, J. Erickson and R. Favor re: non-U.S. deferred tax true-up analysis	1.0	490.00	490.00
05/08/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of financial audit open items.	1.0	650.00	650.00

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05/08/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed details of Delphi Foreign adjusting entries	1.3	390.00	507.00
05/08/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items list	1.4	270.00	378.00
05/08/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the approach of tying out financial statement footnotes	0.6	440.00	264.00
05/08/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR AHG	Reviewed additional warranty working papers	1.1	650.00	715.00
05/08/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised documentation for summary of past adjustments detail testing for Energy & Chassis	1.6	200.00	320.00
05/08/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Continued updating entity level control testing document	1.5	360.00	540.00
05/08/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures for wire room disbursements	2.3	490.00	1,127.00
05/08/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared the model audit program for investment testing on the headquarters ledger	2.4	240.00	576.00
05/08/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed thirteenth draft of the cash flow statement for 10-K reporting as received from Delphi headquarters staff	3.6	240.00	864.00
05/08/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the summary of adjustments recorded re: warranty items	0.6	440.00	264.00
05/08/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in manager and senior meeting re: status update and timing	0.6	270.00	162.00
05/08/06	HAKKEN, JON	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Participated in conference call with B.Sparks re: transfer pricing	1.3	525.00	682.50
05/08/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reconciled listing of missing workpapers from Detroit central files to listing of workpapers on hand at Delphi	3.5	290.00	1,015.00
05/08/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated accounting memo log and new memos obtained from client	0.7	200.00	140.00
05/08/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided update on testing results for consolidated customs receivables	1.3	270.00	351.00
05/08/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed the staff audit work done on the 10-K footnotes	1.9	270.00	513.00
05/08/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed environmental accruals workpapers related to Corporate division	3.0	650.00	1,950.00
05/08/06	FLYNN, JASON T	PRINCIPAL	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed final US pension, US OPEB, and non-US FAS 87 memos.	1.5	710.00	1,065.00
05/08/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Provided coordination of the 2005 reporting process	1.3	270.00	351.00
05/08/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met with General Accounting Manager at Automotive Holdings Group to go over open items	0.3	270.00	81.00
05/08/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed cash workpapers related to Corporate division	2.8	650.00	1,820.00
05/08/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Edited document related to entity level control testing with S. Warnack	3.9	525.00	2,047.50
05/08/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Read and evaluated news articles for impact on the audit procedures	3.9	390.00	1,521.00
05/08/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed draft of final memo report of Delphi Packard	1.2	390.00	468.00
05/08/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared depreciation recalculation for selections with discrepancies for Energy & Chassis	0.8	200.00	160.00
05/08/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented restricted stock unit amortization for earnings per share testing	3.1	200.00	620.00

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05/08/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed French NOL true-up analysis	0.9	525.00	472.50
05/08/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed listing of client proposed financial statement adjustment for entries related to warranty reserve adjustments	0.4	270.00	108.00
05/08/06	JAIN, ASHOK K	PRINCIPAL	IMPAIRMENT	Performed review of latest analysis from KPMG	1.0	750.00	750.00
05/08/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented and addressed correspondence on open items from the client	0.7	390.00	273.00
05/08/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Completed benchmark for Safeguarding of Assets cycle	0.3	280.00	84.00
05/08/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for transfer pricing discussion	0.4	525.00	210.00
05/08/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the business cycle frameworks to ensure control findings were linked to the appropriate objectives	1.3	480.00	624.00
05/08/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out the thirteenth draft of the cash flow statement for 10-K reporting to the balance sheet and income statement for Delphi headquarters division	3.3	240.00	792.00
05/08/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items listing for distribution to seniors and managers re: all sections	0.5	290.00	145.00
05/08/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed status of various open income tax items and drafted email with updates and questions to J. Erickson	2.2	390.00	858.00
05/08/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open items list for Energy & Chassis	0.4	270.00	108.00
05/08/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Cleared review notes in Saginaw audit file	0.9	480.00	432.00
05/08/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed remaining headquarter open items with the client	1.1	390.00	429.00
05/08/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Queried WBS elements for February monthly expenses	1.4	500.00	700.00
05/08/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Completed benchmark updates for Fixed Assets, Inventory, and Revenue cycles	2.4	280.00	672.00
05/08/06	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed fee application for February	0.2	490.00	98.00
05/08/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Provided Internal Control Workpaper Review - 4150 Treasury	0.5	650.00	325.00
05/08/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Delphi earnings per share support	2.7	200.00	540.00
05/08/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented procedures performed on consigned inventory confirmations	2.5	270.00	675.00
05/08/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Cross referenced links in the work papers to ensure appropriateness	2.4	280.00	672.00
05/08/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and updated the Delphi Product and Service Solutions open items listing	0.6	270.00	162.00
05/08/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared review notes related to accounts receivable testing on the headquarter ledger	0.8	270.00	216.00
05/08/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Populated automotive holdings group control audit tool upload template	1.4	280.00	392.00
05/08/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with C Asbury (Delphi) re: purchase order documentation for control testing	0.7	480.00	336.00
05/08/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting to update audit status with managers and seniors	0.6	270.00	162.00
05/08/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed status of financial reporting referencing work	0.8	650.00	520.00
05/09/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed OCI and tax calculations	2.3	525.00	1,207.50
05/09/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Cleared review notes in the corporate treasury control testing	2.3	480.00	1,104.00

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05/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed benefit liability open items with B. Murray	0.4	270.00	108.00
05/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Deloitte actuary final memos for Delphi pension valuation and disclosure as of year end	2.1	270.00	567.00
05/09/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Created corporate financial systems controls exception template	1.5	290.00	435.00
05/09/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended meeting with D. Bayless and J. Volek for entity level control testing	1.0	525.00	525.00
05/09/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed draft of entity level control testing	3.6	525.00	1,890.00
05/09/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out updated thirteenth draft of the 10-K segment footnote as received from the Delphi headquarters staff	1.3	240.00	312.00
05/09/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Participated in discussion with the company regarding tooling.	1.1	650.00	715.00
05/09/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed treasury counterparty exposure control testing	1.8	480.00	864.00
05/09/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed section 199 computation and documented procedures and conclusions	2.0	390.00	780.00
05/09/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed review notes for foreign exchange outstanding trade detail work paper for Headquarters	1.1	200.00	220.00
05/09/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed section 987 documentation provided by M. Lewis	0.5	390.00	195.00
05/09/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Finalized summary of past adjustments detail testing for Energy & Chassis	2.2	200.00	440.00
05/09/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Performed audit procedures on tax net operating loss adjustment	1.8	490.00	882.00
05/09/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Energy and Chassis financial reporting business process	2.0	480.00	960.00
05/09/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed latest analysis from KPMG	1.0	750.00	750.00
05/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed partner review notes re: incentive compensation	0.6	270.00	162.00
05/09/06	SZALONY, SCOTT P	SENIOR MANAGER	IMPAIRMENT	Made inquiries of client re: cash flow models utilized in the preparation of SFAS No. 144	1.4	440.00	616.00
05/09/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received from 5/9 for the Delphi Sarbanes Oxley procedures	0.4	525.00	210.00
05/09/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Discussed the control checklists to complete the audit file with S. Snyder	1.5	525.00	787.50
05/09/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed work paper status for work paper tracker	1.2	280.00	336.00
05/09/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed, documented outstanding items and drafted correspondences to follow-up missing tax reporting attachments for international reporting	3.8	390.00	1,482.00
05/09/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested PGM Normal curves	1.1	340.00	374.00
05/09/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized documentation on testing procedures for accumulated translation adjustment	1.9	270.00	513.00
05/09/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed derivatives footnote and supporting documentation	2.1	270.00	567.00
05/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Deloitte actuary final memos for Delphi other post employment liability accounts	2.3	270.00	621.00
05/09/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed the list of questions re: Form 10-K and supporting documentation	1.1	440.00	484.00
05/09/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Completed updates to benchmarks for Expenditure, Treasury, Employee Cost, Safeguarding of Assets, and Financial Reporting cycles	2.4	280.00	672.00
05/09/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed proposed entries for Energy & Chassis and tied out to testing in audit workpapers	0.3	270.00	81.00
05/09/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with client re: support received for thirteenth draft of 10-K from Delphi headquarters staff	3.4	240.00	816.00

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05/09/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared pre-petition model audit program for Delphi Product and Service Solutions	1.4	270.00	378.00
05/09/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Incorporated additional datasets for time in February	0.7	500.00	350.00
05/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed additional demographic testing procedures to determine status of area	0.7	270.00	189.00
05/09/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented assets selected and process of Dovebid disposals for Energy & Chassis	0.7	270.00	189.00
05/09/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Saginaw Steering division inventory business cycle control audit tool (CAT) upload template and updated control and design deficiencies.	1.9	390.00	741.00
05/09/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group	0.4	270.00	108.00
05/09/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed methodology for special tools cross charge from Energy & Chassis to Automotive Holdings Group	0.9	270.00	243.00
05/09/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed Delphi Packard reporting section	2.5	390.00	975.00
05/09/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Populated automotive holdings group control audit template with control deficiencies	3.5	280.00	980.00
05/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed client prepared responses for the benefit liability questions	0.3	270.00	81.00
05/09/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with client on PGM Leases	0.6	340.00	204.00
05/09/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the cash flow information prepared by management and third party	2.3	440.00	1,012.00
05/09/06	COLIN, ROBERT L	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and participated in call with J.Clark re: held for sale assets & effect on 2004 & 2005	1.1	650.00	715.00
05/09/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with General Accounting Manager to discuss additional support provided for March productive inventory journal entry	0.6	270.00	162.00
05/09/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Continued updating workpaper for entity level control testing	2.0	360.00	720.00
05/09/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed derivative footnote	1.9	340.00	646.00
05/09/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Created control activity tool upload template for corporate headquarters financial performance	1.4	290.00	406.00
05/09/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Discussed completeness assertion within Expenditure cycle with client	0.4	280.00	112.00
05/09/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed company's adjustments related normal purchases and sales.	1.4	650.00	910.00
05/09/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed global analytic review testing for Delphi HQ	3.9	390.00	1,521.00
05/09/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed France net operating loss deferred tax true-up with R. Favor	1.2	490.00	588.00
05/09/06	SPRINGER, RICK	SENIOR ASSOCIATE	IMPAIRMENT	Drafted and edited Valuation findings memos re: SFAS 142 and 144 analyses	2.0	375.00	750.00
05/09/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Participated in discussion with the company regarding fixed assets.	0.8	650.00	520.00
05/09/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed client prepared correcting entries for depreciation and special tools	0.4	490.00	196.00
05/09/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Finalized summary of past adjustments detail testing for Automotive Holdings Group	2.3	200.00	460.00
05/09/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items for managers review re: Sarbanes Oxley	0.4	290.00	116.00
05/09/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared Korea Delphi Automotive Company joint venture analysis using the 2005 audited financial statements for the headquarters ledger	3.1	240.00	744.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
05/09/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated memos after conversations with audit team.	2.0	490.00	980.00
05/09/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed calculations for fixed asset additions for Energy & Chassis	1.2	270.00	324.00
05/09/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed tax open items with A. Miller	0.3	525.00	157.50
05/09/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared Financial Reporting testing review notes	0.9	280.00	252.00
05/09/06	MIOCIC, GREGORY G	SENIOR MANAGER	IMPAIRMENT	Reviewed Delphi valuation for goodwill and asset impairment	0.3	525.00	157.50
05/09/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Corporate open items list to complete audit	1.2	525.00	630.00
05/09/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed with J. Aughton and M. Crowley the approach to providing fee information requested by B. Brust	0.6	650.00	390.00
05/09/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Developed strategy for finalizing all remaining audit items	0.3	440.00	132.00
05/09/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed support for footnote 9, accrued liabilities	0.6	270.00	162.00
05/09/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client related to post capitalized maintenance costs for Energy and Chassis ledger	2.6	240.00	624.00
05/09/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and meet with M. Crowley, C. Alsager and J. Aughton to discuss outstanding issues with footnotes	0.9	200.00	180.00
05/09/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed and updated open request list for 2005 reporting	1.4	270.00	378.00
05/09/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided analysis on wire room transaction involving debit balance in accounts payable for allied vendor	1.6	270.00	432.00
05/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed supporting documentation provided by client re: subsequent event warranty item	1.3	270.00	351.00
05/09/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Updated status of open items for all cycles at all divisions	0.4	280.00	112.00
05/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Added documentation regarding additional headquarter adjusting entry	0.2	270.00	54.00
05/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed follow up questions for the benefit liability Deloitte actuary memos	0.7	270.00	189.00
05/09/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.6	270.00	162.00
05/09/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed medical systems sales testing	1.5	650.00	975.00
05/09/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed request list for client for each footnote and financial statements for draft of 10-K.	2.8	270.00	756.00
05/09/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed restructuring accruals workpapers related to Corporate division	1.5	650.00	975.00
05/09/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed current status of out of period tax issues	2.1	650.00	1,365.00
05/09/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Saginaw Steering division revenue business cycle control audit tool (CAT) upload template and updated control and design deficiencies.	2.1	390.00	819.00
05/09/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Created a list of additional pension questions for B. Murray	1.4	200.00	280.00

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05/09/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Saginaw Steering division treasury business cycle control audit tool (CAT) upload template.	1.0	390.00	390.00
05/09/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US tax items with R. Favor	0.5	390.00	195.00
05/09/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed 10-K process with B. Plumb	0.2	620.00	124.00
05/09/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items for partner review re: Sarbanes Oxley	2.8	290.00	812.00
05/09/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Completed benchmark updates for Fixed Assets, Revenue, and Safeguarding of Assets cycles	3.9	280.00	1,092.00
05/09/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed status of testing and open issues.	0.7	650.00	455.00
05/09/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed tie-out of 10-K footnotes by audit staff	3.1	270.00	837.00
05/09/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Packard US reporting package.	2.1	650.00	1,365.00
05/09/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Deloitte affiliate reporting for Schedule H, H-1 and H-2 completion	1.3	525.00	682.50
05/09/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Continued reconciling listing of missing workpapers from Detroit central files to listing of workpapers on hand at Delphi re: all sections	1.5	290.00	435.00
05/09/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented further detail from Fidelity regarding demographic selections	3.5	200.00	700.00
05/09/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed client prepared summary of audit adjustment schedule	1.4	490.00	686.00
05/09/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: debit balances in accounts payable	1.7	490.00	833.00
05/09/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed warranty analysis with B. Plumb	0.3	650.00	195.00
05/09/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-U.S. tax items with A. Miller	0.5	525.00	262.50
05/09/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed corporate expense allocation work papers prepared by audit team for headquarters ledger	3.8	270.00	1,026.00
05/09/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Created control activity tool upload template for corporate headquarters treasury	1.6	290.00	464.00
05/09/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Met with General Accounting Manager re: warranty rolforward support for Energy & Chassis	0.7	270.00	189.00
05/09/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed status of non-US income tax items	1.0	390.00	390.00
05/09/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed analysis on derivatives footnote support schedules indicating sources of entries recorded	2.4	270.00	648.00
05/09/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Created corporate treasury exception upload template	1.4	290.00	406.00
05/09/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Saginaw Steering division fixed assets business cycle control audit tool (CAT) upload template and updated control and design deficiencies.	1.8	390.00	702.00
05/09/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Consolidated and updated listing of all requests to client for testing procedures performed on the 10-K for the headquarters ledger	3.3	240.00	792.00
05/09/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed open items with R. Favor	0.3	390.00	117.00
05/09/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Located work papers in binders to update location status	2.7	280.00	756.00

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05/09/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed equity and foreign currency workpapers related to Corporate division	2.5	650.00	1,625.00
05/09/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Ran first query segment for WBS elements for March and April monthly statements	1.2	500.00	600.00
05/09/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Updated summary of proposed adjustment reconciliation for the Delco division	1.8	270.00	486.00
05/09/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created management representation letter for Delphi	2.1	200.00	420.00
05/09/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed France net operating loss deferred tax true-up with D. Moyer	1.2	525.00	630.00
05/09/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed open items related to draft financial statements with the staff	1.8	650.00	1,170.00
05/09/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared audit workpapers and other analysis to test statement of cash flows	3.3	650.00	2,145.00
05/09/06	KAPECKI, KENNETH WALTER	SENIOR MANAGER	IMPAIRMENT	Reviewed Delphi valuation for goodwill and asset impairment	1.0	525.00	525.00
05/09/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Deloitte & Touche testing of warranty reserves across divisions to ensure audit coverage	1.2	270.00	324.00
05/09/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created a list of additional pension questions for B. Murray	2.0	200.00	400.00
05/09/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Met with client to discuss entity level control testing documentation	0.5	360.00	180.00
05/09/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Resolved issue for D.Bayless on open items list	0.3	525.00	157.50
05/09/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Created control activity tool upload template for corporate headquarters segregation of duties	0.5	290.00	145.00
05/09/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed client prepared statement of cash flow analysis	2.2	650.00	1,430.00
05/09/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation on the environmental liability section	1.6	390.00	624.00
05/09/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed direct review of consolidated warranty accrual testing	1.6	440.00	704.00
05/09/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Developed testing approach for the customer and Delphi owned special tooling balances	0.9	440.00	396.00
05/09/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed computation of true up to French net operating losses	2.0	390.00	780.00
05/09/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared a listing of reconciling items between Detroit central files to workpapers on hand at Delphi re: all sections	0.7	290.00	203.00
05/09/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated business process status worksheet	1.0	480.00	480.00
05/09/06	AUGHTON, JEFFERY S	PARTNER	IMPAIRMENT	Reviewed open items and questions related to impairment calculations.	0.5	650.00	325.00
05/09/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the work paper status tracker with Delphi management	0.7	280.00	196.00
05/09/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the audit supervision and review questionnaire form	1.9	480.00	912.00
05/09/06	MAHESHWARI, SHRADHA	ASSOCIATE	INTERNAL CONTROL TESTING	Completed Corp/Headquarters templates	3.0	27.00	81.00
05/09/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed the control checklists to complete the audit file with L Tropea	1.5	480.00	720.00
05/09/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open audit items listing	0.6	440.00	264.00
05/09/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed documentation, outstanding issues and open notes remaining for 2005 audit of derivatives	2.7	200.00	540.00
05/09/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented updated support from thirteenth draft of the 10-K for the restructuring footnote as received from Delphi headquarters staff	3.6	240.00	864.00
05/09/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed French NOL true-up analysis	1.6	525.00	840.00

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05/09/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and cleared notes in the quarterly working papers	1.9	650.00	1,235.00
05/09/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated workpaper for entity level control testing	3.5	360.00	1,260.00
05/09/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reconciled listing of missing workpapers from Detroit central files to listing of workpapers on hand at Delphi re: section 10000	3.2	290.00	928.00
05/09/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed open items and issues related to taxes.	2.7	650.00	1,755.00
05/09/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed reconciliation of consigned inventory confirmation received to client records	1.9	270.00	513.00
05/09/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided assistance on testing of accounts payable subsequent disbursement open requests	3.7	270.00	999.00
05/09/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared work paper documentation related to effectively connected and US-source non-business income	1.5	390.00	585.00
05/09/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation in cash to address the partner review notes	1.8	390.00	702.00
05/09/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed stock and incentive plan audit working papers	2.9	390.00	1,131.00
05/09/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.4	270.00	108.00
05/09/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared detail open items list for the entire Delphi audit areas that I am responsible for	1.1	270.00	297.00
05/09/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Saginaw Steering division expenditures business cycle control audit tool (CAT) upload template and updated control and design deficiencies.	1.5	390.00	585.00
05/09/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Evaluated status and communicated expectations to the team	2.7	390.00	1,053.00
05/09/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed asset return assumption explanation for three sub plans	1.0	490.00	490.00
05/09/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Performed audit procedures on tax true up adjustment	2.1	490.00	1,029.00
05/09/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Created financial performance exception upload template	1.6	290.00	464.00
05/09/06	WHITE, JULIE R	ASSOCIATE	IMPAIRMENT	Reviewed SFAS 142 findings memo with Partner	1.1	300.00	330.00
05/10/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Saginaw Steering division safeguarding of assets business cycle control audit tool (CAT) upload template and updated control and design deficiencies.	0.5	390.00	195.00
05/10/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed detailed testing of pre and post petition liabilities for Delphi HQ	1.5	390.00	585.00
05/10/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed debt summary schedule for reporting documents and agreed amounts into audit procedures performed for the headquarters ledger	3.8	240.00	912.00
05/10/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with R. Sparks re: Canada tangible trade flows for transfer pricing purposes	0.3	525.00	157.50
05/10/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Received and analyzed analysis for postretirement benefits liability first quarter look-back	2.2	270.00	594.00
05/10/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed financial reporting walkthrough for Energy and Chassis	0.5	480.00	240.00
05/10/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed royalty income and withholding tax analysis	1.5	525.00	787.50
05/10/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Completed benchmark updates for Inventory, Expenditure, Treasury, Financial Reporting, and Employee Cost cycles	2.9	280.00	812.00
05/10/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Modified management representation letter for Delphi	0.7	200.00	140.00
05/10/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with M. Wilder re: Mexico customs contingency	0.4	525.00	210.00

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05/10/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Photocopied supporting documentation for property audit procedures	1.0	290.00	290.00
05/10/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Delphi Automotive Holdings Group - Internal Control Workpapers - 4170 - Rollforward and 4180 - Safeguarding of assets	1.0	650.00	650.00
05/10/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed analysis on derivatives footnote support based on adjustments recorded by client	1.2	270.00	324.00
05/10/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed confirmations provided for consigned inventory for Energy & Chassis	0.4	270.00	108.00
05/10/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Delphi demographic testing outstanding issues	3.5	200.00	700.00
05/10/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended teleconference with client and D Moyer re: outstanding accounts receivable confirmation for Delphi Products and Service Solutions	0.2	270.00	54.00
05/10/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed manager comments on fourth quarter review of the headquarters ledger	2.9	240.00	696.00
05/10/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed functional currency adjustment	1.1	340.00	374.00
05/10/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the corporate treasury control objective conclusions	1.0	480.00	480.00
05/10/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Treasury commodities internal control testing workpapers	2.3	525.00	1,207.50
05/10/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared a summary of the expenditure control testing and references within the application control testing section	1.2	480.00	576.00
05/10/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed open items related to draft financial statements with the staff	0.7	650.00	455.00
05/10/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared 2004 employee benefits plans workpapers for shipment to B. Patel for entry in the working archive utility	1.3	290.00	377.00
05/10/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed electronics work papers and supporting documentation for accrued reorganization fees located on the headquarters ledger	3.1	270.00	837.00
05/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented model audit program for benefit liability section	1.9	270.00	513.00
05/10/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.3	270.00	81.00
05/10/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client related to Korea Delphi joint venture adjustments based on audited financial statements for headquarters ledger	2.6	240.00	624.00
05/10/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Treasury foreign exchange internal control testing workpapers	1.9	525.00	997.50
05/10/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared work paper documentation of analysis of effective tax rate at non-US units	2.0	390.00	780.00
05/10/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed email and support from Delphi Product and Service Solutions regarding goodwill and business valuations	0.7	270.00	189.00
05/10/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with C. Alsager re: discussion of first quarter 2005 inventory reserves for Energy and Chassis	0.8	240.00	192.00
05/10/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed emails related to Delphi	0.4	280.00	112.00
05/10/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received from 5/9 for the Delphi Sarbanes Oxley procedures	0.3	525.00	157.50
05/10/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Participated in meeting with company regarding hotline and control update.	1.9	650.00	1,235.00
05/10/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed audit workpapers for Delphi Headquarters division	0.4	490.00	196.00
05/10/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented Inventory receiving walkthrough	1.4	280.00	392.00
05/10/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Compiled analysis related to Expenditure control over completeness of purchase orders	0.6	280.00	168.00
05/10/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Created commodities control audit tool upload template	1.5	290.00	435.00

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05/10/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with E. Hoch to discuss the 3/31/2005 inventory reserves journal entry for Energy & Chassis	0.8	270.00	216.00
05/10/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with D. Ralbusky and C. Alsager to identify open items within Delphi audit files	2.3	270.00	621.00
05/10/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed pension Mexican valuation responses	2.9	200.00	580.00
05/10/06	SZALONY, SCOTT P	SENIOR MANAGER	IMPAIRMENT	Performed testing of asset impairment indicator under step 1	3.8	440.00	1,672.00
05/10/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed participating office correspondence and determined responses	0.4	440.00	176.00
05/10/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Delphi benefit liability review notes	3.9	200.00	780.00
05/10/06	LEE, YING	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed IRC Sec. 59(e) and its validity to Michigan SBT	1.5	525.00	787.50
05/10/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared Financial Reporting deficiency tracker review notes	0.7	280.00	196.00
05/10/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Continued reviewing and addressing SAS 99 journal entry workpaper review notes from K. Ferrier	2.6	290.00	754.00
05/10/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed non-U.S. deferred tax true-up with R. Favor	1.2	490.00	588.00
05/10/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed property related workpapers at Energy and Chassis	2.5	650.00	1,625.00
05/10/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed reporting package for S and G units	2.1	650.00	1,365.00
05/10/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed fourth quarter SAS 99 testing for discrepancies in account classification for Headquarters	2.4	200.00	480.00
05/10/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed trouble suppliers memo and discussed comments with W. Tolottie	2.2	650.00	1,430.00
05/10/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed control audit tool (CAT) upload template for Headquarters controls and updated design deficiencies.	3.6	390.00	1,404.00
05/10/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Created automatic tracker update status macro	1.3	280.00	364.00
05/10/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.3	270.00	81.00
05/10/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed withholding taxes related to royalty income	3.9	390.00	1,521.00
05/10/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared Safeguarding of Assets review notes	0.4	280.00	112.00
05/10/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Fixed Asset Manager and Supervisor re: open items list and outstanding issues for Energy & Chassis	1.2	270.00	324.00
05/10/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Troy Headquarters IT Network CAT workpapers	1.5	650.00	975.00
05/10/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed derivative footnote tieout	3.6	340.00	1,224.00
05/10/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Met with General Accounting Manager at Automotive Holdings Group to discuss most recent updated open items list	0.2	270.00	54.00
05/10/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Saginaw Steering division financial reporting business cycle control audit tool (CAT) upload template and updated control and design deficiencies.	2.4	390.00	936.00
05/10/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed the support provided for the 3/31/2005 inventory reserve journal entry for Energy & Chassis	1.4	270.00	378.00
05/10/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Created inter-company loans control audit tool upload template	1.6	290.00	464.00
05/10/06	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Responded to email and voice mail messages	0.8	650.00	520.00

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05/10/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised documentation for tooling ledger review work paper to reflect current year audit findings for Energy & Chassis	1.4	200.00	280.00
05/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed demographic testing procedures for data reconciliation	1.8	270.00	486.00
05/10/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with client re: property and special tools adjustment	1.1	490.00	539.00
05/10/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Saginaw Steering division employee cost business cycle control audit tool (CAT) upload template and updated control and design deficiencies.	0.4	390.00	156.00
05/10/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented responses to follow-up items on international reporting	3.5	390.00	1,365.00
05/10/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed control audit tool (CAT) upload template for Headquarters controls and updated control deficiencies.	2.4	390.00	936.00
05/10/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed safeguarding of assets for Energy and Chassis	0.5	480.00	240.00
05/10/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed FIN46 and troubled suppliers with M. Crowley	0.4	650.00	260.00
05/10/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed employee costs effectiveness testing for Energy and Chassis	1.0	480.00	480.00
05/10/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J Badie and client regarding receipt of accounts receivable confirmation for Delphi Product and Service Solutions	0.2	490.00	98.00
05/10/06	MIOCIC, GREGORY G	SENIOR MANAGER	IMPAIRMENT	Reviewed Delphi valuation for goodwill and asset impairment	1.7	525.00	892.50
05/10/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items for distribution to client	0.5	290.00	145.00
05/10/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-U.S. tax audit procedures status	0.5	525.00	262.50
05/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Closed manager review notes for benefit liabilities	3.2	270.00	864.00
05/10/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Located Electronics and Safety work papers and updated work paper tracker	3.6	280.00	1,008.00
05/10/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared analysis of thirteenth draft of cash flow statement in workpapers based on support received from Delphi headquarters staff	2.8	240.00	672.00
05/10/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Drafted proposed format of NRMP LCSP memo	2.1	650.00	1,365.00
05/10/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented Korea FASB 87	1.0	390.00	390.00
05/10/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared rollforward testing review notes and financial reporting deficiency tracker review notes	1.2	280.00	336.00
05/10/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed March 29, 206 board of directors meeting minutes	3.0	440.00	1,320.00
05/10/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared a summary of the expenditure control testing and references within the Delphi headquarter and corporate section	0.8	480.00	384.00
05/10/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Located work papers related to dpss	1.7	280.00	476.00
05/10/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the corporate control and design deficiencies with C. Snyder	0.8	390.00	312.00
05/10/06	AUGHTON, JEFFERY S	PARTNER	IMPAIRMENT	Reviewed and research fixed asset impairment accounting issues.	2.3	650.00	1,495.00
05/10/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support received for follow up questions on the fourth quarter review for Energy & Chassis	0.8	270.00	216.00
05/10/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed third quarter SAS 99 testing for discrepancies in accounts classified together for Headquarters	2.3	200.00	460.00
05/10/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed prior year tooling ledger review for differences for the current year audit for Energy & Chassis	1.1	200.00	220.00
05/10/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Wrote and sent e-mail to J. Erickson re: non-U.S. deferred tax true-up analysis	0.8	525.00	420.00
05/10/06	WHITE, JULIE R	ASSOCIATE	IMPAIRMENT	Make changes and additions to SFAS 142 Findings Memo	0.7	300.00	210.00

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05/10/06	SZALONY, SCOTT P	SENIOR MANAGER	IMPAIRMENT	Prepared for and attended discussion with J. Aughton re: asset impairment testing and property balances	1.5	440.00	660.00
05/10/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax contingency customs issue	1.2	525.00	630.00
05/10/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed senior review of corporate expense allocation testing recorded on the headquarters ledger	1.7	270.00	459.00
05/10/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Created control audit tool foreign exchange upload template	1.4	290.00	406.00
05/10/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared deficiency tracker review notes for all cycles	0.6	280.00	168.00
05/10/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with D. Ralbusky and K. Urek to discuss status of headquarter areas	2.3	270.00	621.00
05/10/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed certain inventory workpapers related to Energy and Chassis	1.5	650.00	975.00
05/10/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed the corporate control and design deficiencies with S Potter	0.8	480.00	384.00
05/10/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed sensitivity analysis in the draft md&a	2.0	490.00	980.00
05/10/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed IT Headquarters CAT workpapers	0.5	650.00	325.00
05/10/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Compared consigned inventory confirmation obtained to listing provided by Delphi for discrepancies for Energy & Chassis	1.8	200.00	360.00
05/10/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented process for property tax accruals on a consolidated basis and verified balances at each division	1.6	270.00	432.00
05/10/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Created financial performance control audit tool upload template	0.7	290.00	203.00
05/10/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Treasury commodities internal control walkthrough workpapers	2.1	525.00	1,102.50
05/10/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Discussed the process to complete audit and sign off on workpapers C. Snyder	2.1	525.00	1,102.50
05/10/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed PGM leases	2.9	340.00	986.00
05/10/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and addressed sas 99 journal entry workpaper review notes from K. Ferrer	0.8	290.00	232.00
05/10/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the summary of the employee cost control testing and references	0.7	480.00	336.00
05/10/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Met with C. Snyder re: headquarter Control Audit Tool (CAT) upload templates	0.5	390.00	195.00
05/10/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed Aftermarket asset workpapers.	0.5	650.00	325.00
05/10/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out updated thirteenth draft of the cash flow statement for the 10-K as received from the Delphi headquarters staff	3.3	240.00	792.00
05/10/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed client prepared summary of audit adjustment schedule	0.5	490.00	245.00
05/10/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Created control audit tool upload template for cash management	1.4	290.00	406.00
05/10/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed update of out of period tax entries with D. Moyer	0.4	650.00	260.00
05/10/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared Employee Cost review notes	0.7	280.00	196.00
05/10/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-U.S. tax matter with A. Miller	1.2	525.00	630.00
05/10/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Cleared review notes from the benefit liabilities working papers that had been addressed by the senior and staff	1.3	390.00	507.00
05/10/06	PLUMB, BROCK E	PARTNER	IMPAIRMENT	Reviewed and discussed classification issue relating to recording impairment of fixed assets	1.2	650.00	780.00
05/10/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed detailed testing on accrued expenses for Delphi HQ	3.8	390.00	1,482.00
05/10/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed detailed testing of investments section for Delphi HQ	0.8	390.00	312.00

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05/10/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Delphi Automotive Holdings Group - Internal Control Workpapers - 4170 - Rollforward and 4180 - Safeguarding of assets	1.5	650.00	975.00
05/10/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Discussed internal control deficiencies with J. Aughton and B. Bayless	1.0	650.00	650.00
05/10/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented results of testing for Automotive Holdings Group pushdown of restatement entries	0.8	270.00	216.00
05/10/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed audit procedures on the assumptions memo prepared by the client	2.9	390.00	1,131.00
05/10/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with S Potter re: headquarter Control Audit Tool (CAT) upload templates	0.5	480.00	240.00
05/10/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Performed audit procedures on tax net operating loss adjustment	3.4	490.00	1,666.00
05/10/06	KAPECKI, KENNETH WALTER	SENIOR MANAGER	IMPAIRMENT	Reviewed Delphi valuation for goodwill and asset impairment	1.0	525.00	525.00
05/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with K. Urek and C. Alsager re: open areas for the audit and staff responsibility assignments	2.3	270.00	621.00
05/10/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with D. Ralbusky, C. Alsager, K. Urek and D. Moyer re: staffing	1.0	440.00	440.00
05/10/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on wire room disbursements	0.3	490.00	147.00
05/10/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared a summary of the expenditure control testing and references within the Delphi Packard & Steering sections	1.0	480.00	480.00
05/10/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed overall open items tracking list and followed-up on aged items.	2.1	650.00	1,365.00
05/10/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US tax issues with R. Favor	1.2	390.00	468.00
05/10/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed Aftermarket liability and equity workpapers.	0.4	650.00	260.00
05/10/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented in workpapers the updated support received for intercompany disposal selections at the Delphi Steering division	3.1	240.00	744.00
05/10/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Treasury cash management internal control testing workpapers	2.0	525.00	1,050.00
05/10/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed manager review of the representation letter for PCAOB support fees	0.5	440.00	220.00
05/10/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Provided coordination of the 2005 reporting process	1.1	270.00	297.00
05/10/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Revised automotive holdings group upload templates	0.7	280.00	196.00
05/10/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with P. Brusate regarding non-consolidated equity joint venture	3.1	270.00	837.00
05/10/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended follow up meeting with D. Bayless and J. Volek for entity level control testing	0.9	525.00	472.50
05/10/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed property tax liability accounts for pre and post petition classification	0.5	270.00	135.00
05/10/06	AUGHTON, JEFFERY S	PARTNER	IMPAIRMENT	Reviewed open items and questions related to impairment calculations.	1.1	650.00	715.00
05/10/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the Control Audit Tool (CAT) upload templates for Corporate Treasury with C Snyder	1.5	290.00	435.00
05/10/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Performed audit procedures on tax true up adjustment	2.9	490.00	1,421.00
05/10/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed non US request for tax services for purposes of independence	0.6	490.00	294.00
05/10/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed audit workpapers for Delphi Product & Systems Solutions	0.4	490.00	196.00

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05/10/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in internal control and fraud update with Delphi legal, internal audit and corporate finance	1.0	650.00	650.00
05/10/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and responded to e-mails re: transfer pricing	0.5	525.00	262.50
05/10/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with D. Olbrecht re: state income tax and Michigan Single Business Tax contingency requirements	0.6	525.00	315.00
05/10/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Performed manager review on the benefit liability audit area	3.9	390.00	1,521.00
05/10/06	FAULKNER, MARK A	DIRECTOR	AUDIT PROCEDURES ON INCOME TAXES	Reviewed single business tax position with Y.Lee	0.5	725.00	362.50
05/10/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-U.S. deferred tax true-up analysis with D. Moyer	1.3	525.00	682.50
05/10/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Inquired of client re: treatment of asset impairment recorded within fixed asset register	0.3	440.00	132.00
05/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Steering workpapers to determine remaining items to be documented	0.6	270.00	162.00
05/10/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed analysis on Thermal and Interior consigned inventory reconciliation	2.7	270.00	729.00
05/10/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Added documentation to procedures performed re: demographic testing for benefit liabilities	1.9	270.00	513.00
05/10/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with M. Lewis re: DTI royalty income flow and withholding tax analysis	0.4	525.00	210.00
05/10/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Control Audit Tool (CAT) upload templates for Corporate Treasury with J Pulis	1.5	480.00	720.00
05/10/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and submitted to client a detailed reconciliation of accounts receivable confirmation to the Delphi Product and Service Solutions general ledger	2.4	270.00	648.00
05/10/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated non us pension memo for additional responses	1.0	490.00	490.00
05/10/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and signed off quarterly review working papers	1.3	650.00	845.00
05/11/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed workpapers and memo related to normal purchase exception.	1.3	650.00	845.00
05/11/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed PGM Lease testing	1.5	340.00	510.00
05/11/06	AUSNEHMER, JEFFREY J	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Delphi France net operating loss position	0.7	525.00	367.50
05/11/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed Delphi France net operating loss adjustment w/ J. Aussenheimer	0.7	490.00	343.00
05/11/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed acquisition and divestiture footnote	0.7	270.00	189.00
05/11/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared updated open items list for all items needed to complete audit	2.9	270.00	783.00
05/11/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed prior year work papers for post-close journal entries that may affect current year true up analysis	3.5	390.00	1,365.00
05/11/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed accounts receivable workpapers	0.2	490.00	98.00
05/11/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed comparison between consigned inventory records obtained from Delphi and those obtained from third party for Energy & Chassis	2.4	200.00	480.00

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05/11/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in in status update meeting with seniors re: completion of Delphi audit	0.3	290.00	87.00
05/11/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Completed the form 4210 mitigating controls worksheet	0.9	480.00	432.00
05/11/06	MCGOWAN, TODD M	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed manual workpapers associated with regard to Corporate Treasury Functions	2.0	650.00	1,300.00
05/11/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed confirmation status for Zoyto and XM customers	0.7	490.00	343.00
05/11/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and documented detailed accounts receivable confirmation tie-out related to internet sales for Delphi Product and Service Solutions	2.3	270.00	621.00
05/11/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for status update meeting by reviewing divisional and headquarter files	0.8	270.00	216.00
05/11/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Michigan Single Business Tax contingency matter and client documentation	0.6	525.00	315.00
05/11/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed normal contract testing	3.6	340.00	1,224.00
05/11/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated responsibility list for Automotive Holdings Group	1.3	270.00	351.00
05/11/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Performed audit procedures on tax true up adjustment	3.4	490.00	1,666.00
05/11/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared the form Conclude on Adequacy of Management's Assertion and Assessment Process	2.4	480.00	1,152.00
05/11/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Developed open items list for Equity Section of audit file	3.4	240.00	816.00
05/11/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Formatted fourth quarter SAS 99 testing work paper for Headquarters	2.3	200.00	460.00
05/11/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Attended staff and senior update meeting	0.4	200.00	80.00
05/11/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared detailed listing of all open items and sign-offs needed for 5000 section - assets for 2005 audit for Headquarters	1.1	200.00	220.00
05/11/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared a status listing of workpapers requiring attention prior to entry into the working archive utility re: section 3000 audit management	1.8	290.00	522.00
05/11/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed 10-K footnotes related to restructuring	0.8	270.00	216.00
05/11/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Evaluated work paper status for Delphi divisions	2.4	280.00	672.00
05/11/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed support regarding the testing of municipal bonds on the headquarters ledger	1.7	270.00	459.00
05/11/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior division revenue business cycle control audit tool (CAT) upload template and updated control and design deficiencies.	1.2	390.00	468.00
05/11/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented updates for battery divestiture based on updated support provided	1.4	270.00	378.00
05/11/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and attended meeting with Deloitte & Touche audit staff re: status of the audit engagement and remaining open items	0.4	270.00	108.00
05/11/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.4	270.00	108.00
05/11/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with client to obtain support for draft 15 of the 10-K	1.6	240.00	384.00
05/11/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Created spreadsheet to verify demographic selections with D. Hammons	2.2	200.00	440.00
05/11/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed transfer pricing issues	0.8	525.00	420.00

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05/11/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed North and South America S-Units status, open items and drafted correspondences to follow-up items	2.0	390.00	780.00
05/11/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior division financial reporting business cycle control audit tool (CAT) upload template and updated control and design deficiencies.	2.2	390.00	858.00
05/11/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed third party confirmations for consigned inventory for Energy & Chassis	2.1	200.00	420.00
05/11/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Added documentation within benefit liability section to address manager review notes	2.3	270.00	621.00
05/11/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior division expenditures business cycle control audit tool (CAT) upload template and updated control and design deficiencies.	0.8	390.00	312.00
05/11/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with engagement staff and seniors re: status update and responsibilities	0.3	270.00	81.00
05/11/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Located work papers for Delphi divisions	2.5	280.00	700.00
05/11/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Treasury commodities workpapers for corporate internal controls audit	3.6	525.00	1,890.00
05/11/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Followed-up with client to understand how impairment of assets is recorded within the accumulated depreciation and gross book value accounts	1.2	440.00	528.00
05/11/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended teleconference with client regarding testing of reorganization fee accrual recorded on the headquarters ledger	0.4	270.00	108.00
05/11/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Documented review of prior year work papers	1.0	390.00	390.00
05/11/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi related emails re: corporate accounting form 10-k control testing	0.7	480.00	336.00
05/11/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed manual workpapers associated with regards to Corporate Treasury Functions	2.0	650.00	1,300.00
05/11/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented pension account reconciliation based on responses from the client	1.4	270.00	378.00
05/11/06	LEE, YING	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed Michigan Single Business Tax contingency analysis and technical position with R.Favor and M.O'Brien	0.4	525.00	210.00
05/11/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Evaluated references to Shared Service Centers for all divisions	2.2	280.00	616.00
05/11/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed national office memo on negative plan amendment for OPEB	1.3	650.00	845.00
05/11/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Corresponded with international teams regarding status of procedures.	0.8	650.00	520.00
05/11/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented further detail from Watson Wyatt regarding demographic selections	3.6	200.00	720.00
05/11/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed benchmarking for expenditures on the corporate internal control audit	1.2	525.00	630.00
05/11/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed cleared notes on SAS 99 testing for Delphi HQ	1.5	390.00	585.00
05/11/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared detail open items list of audit items remaining to be completed for all audit areas under my responsibility	2.8	270.00	756.00
05/11/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Edited Employee Cost referencing deficiencies for all divisions	0.7	280.00	196.00
05/11/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Compiled complete listing of all open areas and workpapers for the benefit liability section	1.4	270.00	378.00
05/11/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed transfer pricing matters with A. Shapiro and J. Hakken	0.4	525.00	210.00
05/11/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with Deloitte Staff and Seniors re: status update	0.4	240.00	96.00

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05/11/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: debit balances	0.3	490.00	147.00
05/11/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Continued preparing status listing of workpapers requiring attention prior to entry into the working archive utility re: 2005 first quarter	2.5	290.00	725.00
05/11/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Populated conclusions within the Control Audit Tool upload templates for Employee Cost, Revenue, and Treasury cycles	1.6	280.00	448.00
05/11/06	SHAPIRO, ALAN M	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed transfer pricing issues provided by Delphi; and held call with J. Holdken and R. Favor on transfer pricing issues	1.5	730.00	1,095.00
05/11/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed reporting package for S units.	3.3	650.00	2,145.00
05/11/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed 4110 summary of internal control audit workpaper	1.3	525.00	682.50
05/11/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Participated in discussion with the company regarding fixed assets.	0.7	650.00	455.00
05/11/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Updated the reporting summary memo for procedures related to risks	3.7	390.00	1,443.00
05/11/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with staff and seniors for an engagement status update	0.4	240.00	96.00
05/11/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation on procedures performed for selecting income statement journal entries	1.3	270.00	351.00
05/11/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation related to the fourth quarter review of the headquarters ledger	3.9	240.00	936.00
05/11/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided direction in order to reconcile third and fourth quarter trial balances as necessary for journal entry testing	1.7	270.00	459.00
05/11/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and met with E. Schrot and B. Murray re: demographic testing procedures for benefit liabilities	2.1	270.00	567.00
05/11/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed benchmarking for fixed assets on the corporate internal control audit	0.9	525.00	472.50
05/11/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed NRMP memo draft and considered issues to be addressed	1.6	650.00	1,040.00
05/11/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Downloaded information out of client accounting system and performed analysis on net book value of fixed assets for impairment testing	2.5	270.00	675.00
05/11/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior division inventory business cycle control audit tool (CAT) upload template and updated control and design deficiencies.	2.3	390.00	897.00
05/11/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of individual footnotes and discussed with client.	1.5	650.00	975.00
05/11/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented control audit templates for Delphi reporting	3.1	280.00	868.00
05/11/06	AUGHTON, JEFFERY S	PARTNER	IMPAIRMENT	Reviewed impairment testing procedures and status of requests.	1.1	650.00	715.00
05/11/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed SAP IT CAT Control Workpapers	2.0	650.00	1,300.00
05/11/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed summary of accounting issues	1.9	650.00	1,235.00
05/11/06	HAKKEN, JON	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed information from R.Favor; and discussed same with A.Shapiro and R.Favor	2.3	525.00	1,207.50
05/11/06	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Responded to voice and emails	1.0	650.00	650.00
05/11/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared management representation letter relating to public company accounting oversight board	2.7	270.00	729.00
05/11/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Obtained the net book value of asset evaluated for impairment	1.5	440.00	660.00
05/11/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared review notes left on Energy & Chassis audit workpapers	0.7	440.00	308.00

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05/11/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Updated open item list for reporting requests	2.4	270.00	648.00
05/11/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed control audit templates for Delphi with management	0.3	280.00	84.00
05/11/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax workpaper binder	1.0	525.00	525.00
05/11/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior division employee cost business cycle control audit tool (CAT) upload template and updated control and design deficiencies.	1.1	390.00	429.00
05/11/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-U.S. effective tax rate analysis	1.2	525.00	630.00
05/11/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed impairment process for Energy & Chassis with Fixed Asset Supervisor and review related journal entries in SAP	1.7	270.00	459.00
05/11/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and responded to transfer pricing e-mail	0.3	525.00	157.50
05/11/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Cleared review notes left on Automotive Holdings Group audit workpapers	0.7	440.00	308.00
05/11/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Completed the form 4410 general computer control worksheet	1.6	480.00	768.00
05/11/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: wire room disbursements	0.4	490.00	196.00
05/11/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and met with client re: tax true up adjustment	1.1	490.00	539.00
05/11/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted response to independence inquiry from participating office engagement team and responded to voicemail and e-mail messages	1.0	440.00	440.00
05/11/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared the fixed assets business cycle controls worksheet document	1.1	480.00	528.00
05/11/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received from 5/11 for the Delphi Sarbanes Oxley procedures	0.4	525.00	210.00
05/11/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Pulled fourth quarter account data from hyperion for several different entities and accounts for Headquarters testing	1.3	200.00	260.00
05/11/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared a status listing of workpapers requiring attention prior to entry into the working archive utility re: 2005 first quarter	0.9	290.00	261.00
05/11/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Pulled third quarter account data from systems applications and products in data processing systems for several different accounts and entities for Headquarters testing	1.2	200.00	240.00
05/11/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Completed the form 4110 conclusion on control testing worksheet	0.8	480.00	384.00
05/11/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated responsibility list for Energy & Chassis	1.8	270.00	486.00
05/11/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed Michigan Single Business Tax contingency with M. O'Brien and Y. Lee	0.4	525.00	210.00
05/11/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on recoverability of assets testing	3.7	440.00	1,628.00
05/11/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed, completed and delegated open areas of the reporting section of the audit file	2.6	390.00	1,014.00
05/11/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Developed open items list for Delphi Technologies section of audit file	3.7	240.00	888.00
05/11/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed client prepared summary of audit adjustment schedule	0.2	490.00	98.00
05/11/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed Delphi France net operating loss adjustment	0.7	440.00	308.00
05/11/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared final working paper for Korea Delphi joint venture and documented adjusting entries	2.3	240.00	552.00
05/11/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in conference call with J.Sheehan re: open items list	0.6	650.00	390.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
05/11/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Researched and evaluated appropriate accounting for charge for property impairments	2.3	650.00	1,495.00
05/11/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented Delphi pension assumptions analysis	1.8	200.00	360.00
05/11/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Compiled complete open items list for all areas in the Steering workpapers	2.2	270.00	594.00
05/11/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed draft representation letter.	0.9	650.00	585.00
05/11/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with staff and seniors to discuss expectation to complete audit	0.9	270.00	243.00
05/11/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and cleared open notes in quarterly working papers	1.1	650.00	715.00
05/11/06	LEE, YING	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed IRC Sec. 59(e) election on Michigan SBT with M.O'Brien and A.Meleney	0.5	525.00	262.50
05/11/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared headquarters inventory model audit programs	3.8	240.00	912.00
05/11/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Asia Pacific S-Units status, open items and drafted correspondences to follow-up items	3.5	390.00	1,365.00
05/11/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared and submitted emails to Delphi Product and Service Solutions representative regarding business valuation while addressing their responses	1.1	270.00	297.00
05/11/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed additional demographic procedures performed re: data reconciliation	1.1	270.00	297.00
05/11/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Resolved certain open items related to accounting memo and update memo log	1.2	650.00	780.00
05/11/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed benefit demographic testing with B. Murray and D. Ralbusky	2.1	200.00	420.00
05/11/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared schedules for inclusion in debt workpapers	3.0	650.00	1,950.00
05/11/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Europe S-Units status, open items and drafted correspondences to follow-up items	3.5	390.00	1,365.00
05/11/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed miscellaneous non-US tax items	1.0	390.00	390.00
05/11/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed France net operating loss adjustment	0.7	525.00	367.50
05/11/06	MELENEY, J ALEXANDER	PRINCIPAL	AUDIT PROCEDURES ON INCOME TAXES	Discussed IRC Sec. 59(e) election on MI SBT with M.O'Brien and Y.Lee	1.5	750.00	1,125.00
05/11/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation on legal procedures including confirmations received	2.1	390.00	819.00
05/11/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared review notes left on Headquarters audit workpapers	0.5	440.00	220.00
05/11/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared the expenditure business cycle controls worksheet document	1.3	480.00	624.00
05/11/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed comparison between third and fourth quarter data obtained from systems applications and products in data processing system to SAS 99 testing for Headquarters	1.7	200.00	340.00
05/11/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed long-term debt schedules and related workpaper	3.5	650.00	2,275.00
05/11/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Developed testing strategy for the operations gain loss on foreign currency translation	0.5	440.00	220.00

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05/11/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior division fixed assets business cycle control audit tool (CAT) upload template and updated control and design deficiencies.	1.1	390.00	429.00
05/11/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Created list of open items for the liabilities substantive testing section	1.3	200.00	260.00
05/11/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Developed open items list for Assets section of audit file	3.6	240.00	864.00
05/11/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior division Treasury business cycle control audit tool (CAT) upload template and updated control and design deficiencies.	0.3	390.00	117.00
05/11/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax impact on OCI information	1.1	525.00	577.50
05/11/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Performed audit procedures on tax net operating loss adjustment	2.6	490.00	1,274.00
05/11/06	O'BRIEN, MICHAEL J	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed Michigan Single Business Tax Contingency Analysis and Technical Position with R.Favor & Y.Lee (.4)	0.4	750.00	300.00
05/11/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared Financial Reporting testing, flowchart, and walkthrough review notes	2.1	280.00	588.00
05/11/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed France NOL true-up workpapers	2.1	525.00	1,102.50
05/11/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed bankruptcy issues with R. Young	0.8	650.00	520.00
05/11/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed PGM Normal testing	1.9	340.00	646.00
05/11/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Discussed status of audit procedures for special tools and property adjustment with Deloitte Indianapolis	0.4	490.00	196.00
05/11/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared a detailed analysis of subsequent cash receipts compared to the outstanding receivables balance as of year end for Delphi Product and Service Solutions	1.3	270.00	351.00
05/11/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Deloitte Mexico affiliate report	0.4	525.00	210.00
05/11/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Evaluated references to Application Control testing for all divisions	0.9	280.00	252.00
05/11/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with client re: property and special tools adjustment	1.2	490.00	588.00
05/12/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for meeting with C. Alsager and fixed asset supervisor for Energy & Chassis	0.2	200.00	40.00
05/12/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Inventory Analyst and K. McCoy re: consigned inventory differences between SAP and confirmations	0.7	270.00	189.00
05/12/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open items list for Energy & Chassis	0.3	270.00	81.00
05/12/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation on the battery divestiture per Manager, Venture Accounting	1.6	270.00	432.00
05/12/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and drafted Argentina follow up items	0.5	390.00	195.00
05/12/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Discussed Delphi's benefit provider service auditor reports with C.Snyder	0.8	525.00	420.00
05/12/06	KAPECKI, KENNETH WALTER	SENIOR MANAGER	IMPAIRMENT	Reviewed Delphi valuation for goodwill and asset impairment	1.0	525.00	525.00
05/12/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated calculations for special tool amortizations on 2005 spending for Energy & Chassis	0.6	270.00	162.00
05/12/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with headquarters staff re: synthetic lease amortization amount recorded as interest expense	2.2	240.00	528.00
05/12/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented consigned inventory support obtained from the client for Energy & Chassis	2.3	200.00	460.00
05/12/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior benchmarks	0.5	480.00	240.00
05/12/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Investigated referencing discrepancies within testing workpapers	3.5	280.00	980.00

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05/12/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and documented testing procedures of warranty reserve accruals recorded on the headquarters ledger	2.3	270.00	621.00
05/12/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated three memos for additional information provided by audit team.	3.0	490.00	1,470.00
05/12/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed audit status of Headquarters pre petition liability testing	1.1	490.00	539.00
05/12/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed audit status for Headquarters accounts receivables	0.7	490.00	343.00
05/12/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Assisted staff in obtaining information from working papers in order to tie out footnotes	2.1	390.00	819.00
05/12/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed consigned inventory support obtained for Energy & Chassis	1.4	200.00	280.00
05/12/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Delphi September payroll for demographic testing	2.3	200.00	460.00
05/12/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in meeting with client to discuss PGM normal support	1.1	340.00	374.00
05/12/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed French NOL true-up with D. Moyer	1.6	525.00	840.00
05/12/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed Mexico customs contingency with M. Wilder	0.6	525.00	315.00
05/12/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Followed-up on open item within Financial Reporting cycle walkthrough	0.2	280.00	56.00
05/12/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared a status listing of workpapers requiring attention prior to entry into the working archive utility re: section 2000 reporting for quarter two of 2005	0.7	290.00	203.00
05/12/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed pension and OPEB working papers	3.2	650.00	2,080.00
05/12/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Updated 404 list	1.5	390.00	585.00
05/12/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed control audit tool (CAT) upload template for Packard divisional controls and updated design deficiencies.	3.3	390.00	1,287.00
05/12/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed 4311expenditure business cycle worksheet for internal control audit	1.2	525.00	630.00
05/12/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Added documentation re: additional demographic testing procedures performed	2.1	270.00	567.00
05/12/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Formatted workpapers for third quarter SAS 99 testing for Headquarters	2.1	200.00	420.00
05/12/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for distribution to seniors and managers to update	0.5	290.00	145.00
05/12/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed manual workpapers with regards to Corporate Treasury Functions	1.5	650.00	975.00
05/12/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Incorporated additional time dataset into master files for February	1.8	500.00	900.00
05/12/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed status of tax testing with B. Plumb and D. Moyer	0.5	650.00	325.00
05/12/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with K. Urek and client regarding warranty reserve accrual adjustments proposed by the client recorded on the headquarters ledger	1.1	270.00	297.00
05/12/06	SHAPIRO, ALAN M	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discuss transfer pricing issues with Neuenschwander and Holdken	0.5	730.00	365.00

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05/12/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed gross and accumulated depreciation of property balances	1.5	440.00	660.00
05/12/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed metric to monitor progress of workpaper sign-off	1.1	525.00	577.50
05/12/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Performed audit procedures on tax net operating loss adjustment	3.7	490.00	1,813.00
05/12/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented process used to record construction work in process reserve which is recorded at the Steering division	3.4	240.00	816.00
05/12/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed listing of open items and work schedule with staff and managers	2.0	650.00	1,300.00
05/12/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared instructions to Region 10 team for updating of Electronics and Safety division control audit tool (CAT) upload templates.	0.5	390.00	195.00
05/12/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.3	270.00	81.00
05/12/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and held conference call with Delphi Steering re: new business operations	0.7	270.00	189.00
05/12/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared the treasury business cycle controls worksheet document	0.9	480.00	432.00
05/12/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Performed audit procedures on tax true up adjustment	2.1	490.00	1,029.00
05/12/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed inventory consignment issues with C. Alsager and inventory analyst for Energy & Chassis	0.5	200.00	100.00
05/12/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed treasury control deficiency with R Graham (Delphi)	0.6	480.00	288.00
05/12/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and attended meeting with S. Kihn, J. Erickson and R. Favor re: non-U.S. deferred tax true-up analysis	1.2	490.00	588.00
05/12/06	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in discussion with L. Tropea regarding the status of the engagement and open review points	0.5	650.00	325.00
05/12/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared instructions to Region 10 team for updating of Delphi Products Solutions and Services (DPSS) division control audit tool (CAT) upload templates.	0.5	390.00	195.00
05/12/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for meeting with C. Alsager and inventory analyst re consignment inventory issues for Energy & Chassis	0.3	200.00	60.00
05/12/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Participated in call with the client, Mercer, D. Beverage and M. Crowley on workers' compensation	0.4	390.00	156.00
05/12/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared the revenue business cycle controls worksheet document	1.2	480.00	576.00
05/12/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed French true-up adjustment with A. Miller	0.3	525.00	157.50
05/12/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed French NOL true-up with R. Favor	1.6	490.00	784.00
05/12/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed revised summary of adjustments prepared by Delphi (Schedule revised twice on Friday)	2.7	650.00	1,755.00
05/12/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed American Axle memo received from B. Murray	1.9	200.00	380.00
05/12/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and responded to various tax related e-mails	0.6	525.00	315.00
05/12/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Energy and Chassis employee cost workpapers	1.6	480.00	768.00
05/12/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared for and met with External Reporting Manager re: support for 2005 10-K	1.4	270.00	378.00
05/12/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed 4313 inventory business cycle worksheet for internal control audit	1.3	525.00	682.50
05/12/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated Delphi Thermal and Interior control audit tool (CAT) upload template with rollforward deficiencies.	1.9	390.00	741.00
05/12/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed 10k open items list with management and financial audit team	1.3	280.00	364.00
05/12/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed mitigating controls worksheet for internal control audit	0.7	525.00	367.50

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05/12/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Recorded Generally Accepted Accounting Principles questionnaires for 2005 year end in Audit System 2 re: pension costs, post-employment benefits, related parties, contributions	1.0	290.00	290.00
05/12/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Revised French net operating loss true up computation	0.2	390.00	78.00
05/12/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Updated deficiencies listing based on discussions with client and further testing	0.9	280.00	252.00
05/12/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed out of period SOPA other than tax	2.1	650.00	1,365.00
05/12/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed debt	0.9	340.00	306.00
05/12/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared Employee Cost cycle review notes	0.8	280.00	224.00
05/12/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed Smith Barney options outstanding report with J. Lamb	0.6	200.00	120.00
05/12/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed U.S. tax audit documentation	0.8	525.00	420.00
05/12/06	LEE, YING	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed Michigan Single Business Tax contingency issue with R.Favor and M.O'Brien	0.3	525.00	157.50
05/12/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed business process control assessment progress with L. Tropea	0.7	480.00	336.00
05/12/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed with Steering division staff re: process used to record construction work in process reserve	2.4	240.00	576.00
05/12/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Researched the Delphi accounting policy deviation process	1.0	480.00	480.00
05/12/06	MCGOWAN, TODD M	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed Manual Workpapers with regard to Corporate Treasury Functions	1.5	650.00	975.00
05/12/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Energy and Chassis treasury workpapers	2.3	480.00	1,104.00
05/12/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed legal update procedures with K. Fleming	1.1	650.00	715.00
05/12/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed audit status of New York investment tax credit	0.4	490.00	196.00
05/12/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed support provided for Electronics and Safety and Automotive Holdings Group proposed entry for special tools	0.9	270.00	243.00
05/12/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Attended meeting with S. Kihn, J. Erickson and D. Moyer re: non-U.S. deferred tax true-up analysis	1.2	525.00	630.00
05/12/06	AUSNEHMER, JEFFREY J	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Delphi France net operating loss position	0.5	525.00	262.50
05/12/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Updated business cycle controls mapping documents.	3.8	280.00	1,064.00
05/12/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with J. Lamb regarding push down of restatement items to sectors	1.9	270.00	513.00
05/12/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Fixed Asset Manager, Supervisor and K. McCoy re: open requests for Energy & Chassis	1.1	270.00	297.00
05/12/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Continued recording Generally Accepted Accounting Principles questionnaires for 2005 year end in Audit System 2 re: pension costs, post-employment benefits, related parties, contributions	0.5	290.00	145.00
05/12/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed analysis of book value of assets for Delphi plants being impaired	2.3	270.00	621.00
05/12/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed taxes withheld on royalties paid to the US	1.5	390.00	585.00
05/12/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Created Treasury cycle deficiency tracker	0.4	280.00	112.00
05/12/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Mexico effective tax rate re: Deloitte affiliate report	1.3	525.00	682.50

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05/12/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed French NOL true-up analysis	3.1	525.00	1,627.50
05/12/06	O'BRIEN, MICHAEL J	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed Michigan Single Business Tax Contingency with R.Favor & Y.Lee	0.3	750.00	225.00
05/12/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Rereferenced version 15 of the debt footnote and agreed disclosures to testing performed with the audit	3.9	240.00	936.00
05/12/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with J. Badie regarding adjustments recorded to Thermal and Interior warranty liability	1.1	270.00	297.00
05/12/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Documented inventory receiving process in walkthrough flowchart	0.6	280.00	168.00
05/12/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared the payroll business cycle controls worksheet document	0.9	480.00	432.00
05/12/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the financial reporting business cycle controls worksheet document	0.7	480.00	336.00
05/12/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed business process control audit progress with V. Ziemke	0.7	525.00	367.50
05/12/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed inventory consignment issues with inventory analyst for Energy & Chassis	0.7	200.00	140.00
05/12/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: wire room disbursements	0.9	490.00	441.00
05/12/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed details related to tax, impairments, disposals and tooling adjustments.	1.8	650.00	1,170.00
05/12/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed IT SAP Controls CAT workpapers	1.0	650.00	650.00
05/12/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Populated conclusions within the Control Audit Tool upload templates for Expenditure, Fixed Assets, Treasury cycles	1.6	280.00	448.00
05/12/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Addressed open notes related to workpaper for 2005 10-K cover page	0.5	290.00	145.00
05/12/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed control audit tool (CAT) upload template for Packard divisional controls and updated control deficiencies.	2.4	390.00	936.00
05/12/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions re: business process control testing for multiple divisions	1.1	480.00	528.00
05/12/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client regarding requested items for professional fee accrual testing and reorganization fee accrual testing on the headquarters ledger	1.4	270.00	378.00
05/12/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Resolved certain open items related to accounting memo and update memo log	1.2	650.00	780.00
05/12/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created a listing of footnotes included in the 2005 10-K draft 15	0.4	290.00	116.00
05/12/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with J Volek (Delphi) re: Delphi's benefit provider's service auditor reports	1.0	480.00	480.00
05/12/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Responded to inquiries of participating office re: issuance of statutory reports and access to working papers	2.1	440.00	924.00
05/12/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed and updated documentation on the acquisition and divestiture footnote	0.8	270.00	216.00
05/12/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation in the headquarters audit file to prepare files for the archiving process	2.8	240.00	672.00
05/12/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Added documentation to address manager review notes or open items in benefit liabilities	2.8	270.00	756.00
05/12/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed updated and revised summary of passed adjustments prepared by client	1.5	650.00	975.00
05/12/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and addressed the Delphi Product and Service Solutions second and third quarter review file open review notes	2.1	270.00	567.00
05/12/06	JOSHI, AMITESH	ASSOCIATE	INTERNAL CONTROL TESTING	Updated CAT Upload template for E&S- Revenue & DPSS- Expenditure	1.0	27.00	27.00
05/12/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed true up to French net operating losses with R. Favor	0.3	390.00	117.00
05/12/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Sorted Delphi work papers into appropriate binders	1.1	280.00	308.00

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05/12/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed supporting documentation to 10-K footnote 13 for \$90 million credit line agreement	1.0	290.00	290.00
05/12/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed pre and post petition testing for Delphi HQ	1.0	390.00	390.00
05/12/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed footnote for accrued liabilities	0.9	270.00	243.00
05/12/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax out of period status and discussed with D. Moyer and R. Favor	2.2	650.00	1,430.00
05/12/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented responses of Portugal open items	1.2	390.00	468.00
05/12/06	LANE, CARL S	PRINCIPAL	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and participated in call with R.Young on equity committee and direct relationship check on equity committee and advisors	0.5	750.00	375.00
05/12/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Thermal and Interior division safeguarding of assets business cycle control audit tool (CAT) upload template and updated control and design deficiencies.	0.3	390.00	117.00
05/12/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed client prepared updated version of the summary of proposed entry schedule for Delphi consolidated corporation	3.1	270.00	837.00
05/12/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and discussed accounting property impairments charges with J. Williams	0.7	650.00	455.00
05/12/06	BEVERAGE, RICHARD M	SENIOR MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Participated on conference call with S.Black, K.Fleming and M.Crowley to discuss Mercer's treatment of Michigan WC case reserves in their year end analysis using 10/31/05 data	0.4	525.00	210.00
05/12/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed Delphi's benefit provider service auditor reports with L Tropea	0.8	480.00	384.00
05/12/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed 4312 Fixed assets business cycle worksheet for internal control audit	0.9	525.00	472.50
05/12/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and communicated to Deloitte & Touche Turkey response to Detroit follow up items	0.8	390.00	312.00
05/12/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-U.S. deferred tax true-up analysis	1.7	525.00	892.50
05/12/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented several months of options activity	3.2	200.00	640.00
05/12/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared work paper documentation related to analysis of Tax Rates by Country schedule	3.3	390.00	1,287.00
05/12/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and communicated to client the procedures necessary to complete that legal reserve audit procedures	2.3	390.00	897.00
05/12/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing of asset impairment analysis	1.6	440.00	704.00
05/12/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared a listing of Delphi court documents available at delphidocket.com for manager review	0.7	290.00	203.00
05/12/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed support provided by client regarding gains on foreign currency transactions on the headquarters ledger	1.3	270.00	351.00
05/12/06	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Responded to email and voice mail messages	1.0	650.00	650.00
05/12/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Headquarters Internal Control CAT workpapers	2.0	650.00	1,300.00
05/12/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented responses from Deloitte & Touche Germany for Germany S-Units follow up items	0.5	390.00	195.00
05/12/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed, updated and completed final documentation on the workers' compensation procedures	3.3	390.00	1,287.00
05/12/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed payroll and benefit related accrual workpaper	3.5	650.00	2,275.00

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05/12/06	GOENKA, ANKIT	ASSOCIATE	INTERNAL CONTROL TESTING	Provided revision of DPSS and E&S Cycles	2.0	27.00	54.00
05/12/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated US pension memo for phi information	3.0	490.00	1,470.00
05/12/06	MAHESHWARI, SHRADHA	ASSOCIATE	INTERNAL CONTROL TESTING	Completed DPSS and ESS division cycles	2.0	27.00	54.00
05/12/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received from 5/12 for the Delphi Sarbanes Oxley procedures	0.9	525.00	472.50
05/12/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing 5-4-2006	1.3	480.00	624.00
05/12/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation related to the sundry liabilities account in the headquarters ledger based on client response	1.3	240.00	312.00
05/12/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed raw data obtained from accounts payable system related to vendors with a debit balance	2.7	270.00	729.00
05/12/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed Michigan Single Business Tax contingency with M. O'Brien and Y. Lee	0.3	525.00	157.50
05/12/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed fixed asset depreciation and amortization issues with C. Alsager and fixed asset supervisor for Energy & Chassis	0.6	200.00	120.00
05/13/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Completed documentation for benefit liabilities to close manager review notes or additional procedures	2.9	270.00	783.00
05/13/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed updated professional fee testing support as received from Delphi headquarters staff	3.6	240.00	864.00
05/13/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed audit status for Delphi Product & Systems Solutions audit	0.3	490.00	147.00
05/13/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed observations with valuation team	2.0	750.00	1,500.00
05/13/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed data analysis on information provided related to debit balances in accounts payable	3.2	270.00	864.00
05/13/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Compared net operating loss schedule for France for 2004 to rates found in hyperion and apollo	2.1	200.00	420.00
05/13/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed analysis on client prepared schedule related to foreign tax balances	2.8	270.00	756.00
05/13/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed client prepared schedule of summary of proposed adjustments	1.1	270.00	297.00
05/13/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed client prepared analysis for income tax adjustments	0.7	490.00	343.00
05/13/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax contingency workpapers	1.4	525.00	735.00
05/13/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented Delphi demographic testing vested benefits	3.8	200.00	760.00
05/13/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated Europe Financial Shared Service Center (FSSC) control audit tool (CAT) upload templates based on responses provided by M. Tesar	0.2	390.00	78.00
05/13/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed transfer pricing information and status	0.6	525.00	315.00
05/13/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-U.S. effective tax rate documentation and open items	0.9	525.00	472.50
05/13/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed summary of passed adjustment analysis prepared by the client	0.6	490.00	294.00
05/13/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in discussion with J. Sheehan and B. Plumb regarding open items and ongoing tests.	2.6	650.00	1,690.00
05/13/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Drafted confirmation letter to GM re: New York Investment Tax Credit	1.2	525.00	630.00

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05/13/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Compared foreign exchange monthly average rates versus foreign exchange yearly average rates and tied out net operating loss schedule for France to determine which rate was used	2.3	200.00	460.00
05/13/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented support provided regarding journal entry reclass of expenses from professional fees to reorganization expenses recorded on the headquarters ledger	1.1	270.00	297.00
05/13/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Cleared review notes for Steering audit workpapers	0.4	490.00	196.00
05/13/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed review and upload of Delphi-France control audit tool (CAT) rollforward upload templates	0.6	390.00	234.00
05/13/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed business process benchmarks	3.5	480.00	1,680.00
05/13/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed support provided by client regarding professional fee accrual testing on the headquarters ledger	0.7	270.00	189.00
05/13/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Researched tax accounts in hyperion	0.4	200.00	80.00
05/13/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed client responses to audit questions for wire room disbursements	0.4	490.00	196.00
05/13/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed current open items list.	1.4	650.00	910.00
05/13/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented evidence of accrual of professional fee expenses through 12/31/05 for headquarters division	1.7	240.00	408.00
05/13/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed review of Delphi Italy control audit tool (CAT) rollforward templates and provided follow-up questions to Deloitte-Italy team.	2.1	390.00	819.00
05/13/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed client prepared memo re: liability disclosure for other post employment benefits	2.2	270.00	594.00
05/13/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in teleconference call with J. Sheehan and J. Williams to discuss audit status include preparation time	2.1	650.00	1,365.00
05/13/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed review of Delphi Automotive Holdings Group (AHG) control audit tool upload (CAT) template and uploaded data.	2.5	390.00	975.00
05/13/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and requested additional support for warranty reserve accrual testing recorded on the headquarters ledger	3.7	270.00	999.00
05/13/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed stock incentive compensation review notes	1.8	200.00	360.00
05/13/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed 2005 tax restatement entries and compared to hyperion	1.8	200.00	360.00
05/13/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Product and Service Solution audit file for review notes that have not been cleared	0.4	270.00	108.00
05/13/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed France NOL true-up analysis	3.6	525.00	1,890.00
05/14/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on wire room pre and post petition	2.3	490.00	1,127.00
05/14/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on wire room subsequent disbursements	1.4	490.00	686.00
05/14/06	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed monthly fee application - February	1.4	490.00	686.00
05/14/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on accounts payable debit balances	1.1	490.00	539.00
05/15/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared detailed open items listing for the entire Delphi audit	1.4	270.00	378.00
05/15/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: wire room disbursements	1.6	490.00	784.00
05/15/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed work paper documentation related to income tax rate reconciliation	1.5	390.00	585.00

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05/15/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on wire room disbursements	2.9	490.00	1,421.00
05/15/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed transfer pricing matters with J. Neuenschwander and J. Hakken	0.3	525.00	157.50
05/15/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed testing performed on year-end accrued expenses testing for Delphi HQ	2.2	390.00	858.00
05/15/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Cleared Inventory review notes	0.3	280.00	84.00
05/15/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Delphi open items listing	2.2	270.00	594.00
05/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and attended meeting with client and audit engagement team re: open items related to the entire Delphi audit	1.3	270.00	351.00
05/15/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Continued preparing open items list for partner review re: all sections	3.9	290.00	1,131.00
05/15/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Inspected manual workpapers requiring attention prior to entry into the working archive utility re: section 5000 assets	2.7	290.00	783.00
05/15/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Corporate Financial Reporting Internal Control Manual Workpapers	1.5	650.00	975.00
05/15/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared internal controls opinion for Delphi 2005 financial statements	2.7	270.00	729.00
05/15/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Summarized and verified entries on client prepared summary of adjustments	2.0	650.00	1,300.00
05/15/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed E&C and AHG working papers and cleared notes	1.3	650.00	845.00
05/15/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared procedures to test and follow-up items for entries on client prepared summary of adjustments	3.2	650.00	2,080.00
05/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	1.1	270.00	297.00
05/15/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and cleared international reporting package open items.	2.1	650.00	1,365.00
05/15/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for meeting with client re: open items related to the entire Delphi audit	1.3	290.00	377.00
05/15/06	AUGHTON, JEFFERY S	PARTNER	IMPAIRMENT	Reviewed open items and questions related to impairment calculations.	0.5	650.00	325.00
05/15/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed open audit items with individual team members	2.4	650.00	1,560.00
05/15/06	GOENKA, ANKIT	ASSOCIATE	INTERNAL CONTROL TESTING	Populated the CAT Template of DPSS Safe guarding of assets	0.5	27.00	13.50
05/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Blue Cross Blue Shield service auditor report for Delphi	1.7	480.00	816.00
05/15/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items listing for distribution to the client	0.9	490.00	441.00
05/15/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed status of non-US tax items	1.0	390.00	390.00
05/15/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for meeting with D. Olbrecht re: state income tax and Michigan Single Business tax contingencies	1.3	525.00	682.50
05/15/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared prepaid assets model audit program for Delphi headquarters division	3.7	240.00	888.00
05/15/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with management to discuss schedule of activities	0.5	280.00	140.00
05/15/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed status of tax out of period adjustments with R. Favor and D. Moyer several times	1.8	650.00	1,170.00

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05/15/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested other assets related to industrial revenue bonds recorded on the headquarters ledger	3.4	270.00	918.00
05/15/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed Michigan SBT contingency with J. Whitson, D. Olbrecht and S. Gale	0.8	750.00	600.00
05/15/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Corporate Expenditures Internal Control Manual Workpapers	1.0	650.00	650.00
05/15/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Investigated account detail of gains and losses on foreign currency transactions and documented testing procedures of this account in the headquarters audit file	1.3	270.00	351.00
05/15/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Inspected manual workpapers requiring attention prior to entry into the working archive utility re: section 2000 reporting	0.8	290.00	232.00
05/15/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared benchmarking review notes for Delphi Product and Service Solutions and Electronics and Safety	0.4	280.00	112.00
05/15/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared roll forward of non-US net operating loss carry forwards	2.5	390.00	975.00
05/15/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and updated workpaper monitoring metric	1.9	525.00	997.50
05/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review notes on property workpapers for Energy & Chassis	3.7	270.00	999.00
05/15/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed 4301 service providers summary report for internal control audit	1.1	525.00	577.50
05/15/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared intangible assets model audit program for Delphi headquarters division	2.7	240.00	648.00
05/15/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed control and design deficiencies that were uploaded into the Control Audit Tool (CAT) with C Snyder	0.4	390.00	156.00
05/15/06	LEE, YING	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared state tax provision memo	1.5	525.00	787.50
05/15/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared remaining notes and documented testing procedures related to reorganization fee accruals recorded on the headquarters ledger	1.6	270.00	432.00
05/15/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented explanations received from Delphi headquarters staff re: allied profit elimination balances recorded in a consolidated journal voucher	3.2	240.00	768.00
05/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed demographic area and compiled additional questions for the client	0.8	270.00	216.00
05/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Completed documentation re: pension and other post employment benefits for Delphi	2.9	270.00	783.00
05/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed the service auditors report with L Tropea	1.1	480.00	528.00
05/15/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-U.S. tax matters with A. Miller	1.3	525.00	682.50
05/15/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed international tax audit procedures with J. Neuenschwander	0.7	750.00	525.00
05/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.5	270.00	135.00
05/15/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and held meetings with the client regarding supporting documentation provided for testing of industrial revenue bonds recorded on the headquarters ledger	2.1	270.00	567.00
05/15/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Completed review of workpapers associated with Corporate Treasury Internal Controls	1.3	650.00	845.00
05/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and attended meeting with client and audit engagement team re: open items related to the entire Delphi audit	1.3	270.00	351.00
05/15/06	NOETZEL, RICHARD KENNETH	MANAGER	INTERNAL CONTROL TESTING	Met with C. Snyder re: tape backup of Delphi related files	0.6	450.00	270.00
05/15/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed asset and goodwill fair value report prepared by KPMG	3.6	440.00	1,584.00
05/15/06	LANE, CARL S	PRINCIPAL	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and commented on updated RS-1	0.5	750.00	375.00

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05/15/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Inspected manual workpapers requiring attention prior to entry into the working archive utility re: section 1000 planning	1.0	290.00	290.00
05/15/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed PGM Leases	1.1	340.00	374.00
05/15/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed liability workpaper review notes	3.7	200.00	740.00
05/15/06	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Responded to voice mail messages	0.4	650.00	260.00
05/15/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized documentation of procedures performed to select operating expense journal entries for testing	2.4	270.00	648.00
05/15/06	COLIN, ROBERT L	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Read draft conclusion memos emailed by Jill Clark to Jeff Aughton	1.1	650.00	715.00
05/15/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed derivatives manual work papers for open notes for 2005 audit of Headquarters	1.6	200.00	320.00
05/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Ran the "File Check" report in the audit file to determine open work papers	1.7	480.00	816.00
05/15/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed tax contingency work papers with R. Favor	0.4	390.00	156.00
05/15/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and attended meeting with client and audit engagement team re: open items related to the entire Delphi audit	1.3	490.00	637.00
05/15/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Corporate Financial Reporting Internal Control Manual Workpapers	1.5	650.00	975.00
05/15/06	NEUENSCHWANDER, JEFFRY A	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of non-US tax matters and transfer pricing with R.Favor	0.4	750.00	300.00
05/15/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended meeting with client and audit engagement team re: open items related to the entire Delphi audit	1.3	290.00	377.00
05/15/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed open items list with R. Favor	0.2	390.00	78.00
05/15/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Revised 2005 scoping analysis for consolidated Delphi entity based on manager review notes	1.4	240.00	336.00
05/15/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed workpapers related to tooling and disposal adjustments.	1.1	650.00	715.00
05/15/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Revised tax open items list	0.5	525.00	262.50
05/15/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated quarterly review list of open items to reflect current status	1.3	240.00	312.00
05/15/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Discussed Delphi's benefit provider service auditor summary documentation with C.Snyder	1.1	525.00	577.50
05/15/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed tax contingency workpapers with A. Miller	0.4	525.00	210.00
05/15/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Participated in meeting with C. Snyder to go over my review points for the Treasury Workpapers	0.3	650.00	195.00
05/15/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in conference call with Delphi personal re: open items	0.5	340.00	170.00
05/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed Electronics and Safety and Automotive Holdings Group proposed entry for negative special tools with Finance Manager for Automotive Holdings Group to determine prior period impact	0.4	270.00	108.00
05/15/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Created list for tracking completion of liability workpapers	2.8	200.00	560.00
05/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open items list for Automotive Holdings Group	0.6	270.00	162.00
05/15/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted email to R.Hoillet re: datasets	0.2	500.00	100.00
05/15/06	FISHER, MARK S	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Delphi's accounting for other comprehensive income for income taxes	0.7	750.00	525.00

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05/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with R Noetzel re: tape backup of Delphi related files	0.6	480.00	288.00
05/15/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Detailed follow up pension questions for B. Murray	1.4	200.00	280.00
05/15/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Compared Deloitte summary of adjustments to clients	3.7	390.00	1,443.00
05/15/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US tax items with R. Favor	1.3	390.00	507.00
05/15/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation in headquarters areas to reflect information provided by the client	2.7	390.00	1,053.00
05/15/06	NEUENSCHWANDER, JEFFRY A	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed transfer pricing matters with J.Hakken and R.Favor	0.3	750.00	225.00
05/15/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Participated in meeting with C. Snyder to go over my review points for the Treasury Workpapers	0.3	650.00	195.00
05/15/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared audit opinion for Delphi 2005 financial statements	2.4	270.00	648.00
05/15/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with D. Sherbin and J. Papellian to discuss legal letter status and process	2.1	650.00	1,365.00
05/15/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed PGM Normal documentation	3.6	340.00	1,224.00
05/15/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Attended meeting with D. Olbrecht re: state income tax and Michigan Single Business tax contingencies	0.5	525.00	262.50
05/15/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed additional detail received from J. Petrie regarding demographic selections	1.3	200.00	260.00
05/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed checklist for the audit procedures and areas	1.7	270.00	459.00
05/15/06	HAKKEN, JON	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Grundig Portugal for transfer pricing with A. Shapiro	0.8	525.00	420.00
05/15/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in open items reviews Delphi management.	3.8	650.00	2,470.00
05/15/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed observations with valuation team	1.0	750.00	750.00
05/15/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended audit status update meeting with client and J. Aughton, D Moyer, K. Fleming, C. Alsager, D. Ralbusky, K. Urek, and J. Badie	2.6	440.00	1,144.00
05/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed calculation of beginning balance selections for Energy & Chassis	1.3	270.00	351.00
05/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed control and design deficiencies that were uploaded into the Control Audit Tool (CAT) with S Potter	0.4	480.00	192.00
05/15/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Updated the management representation letter based on comments from the partners	4.0	390.00	1,560.00
05/15/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the corporate accounting 10k items and entered appropriate verbiage	2.3	280.00	644.00
05/15/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Performed audit procedures on income tax adjustments	3.4	490.00	1,666.00
05/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and documented support for additional testing on construction work in progress items for Energy & Chassis	1.4	270.00	378.00
05/15/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Revised documentation for SAS 99 testing with information obtained from hyperion for second and third quarter of 2005 for Headquarters	1.4	200.00	280.00
05/15/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented payment process for recognition and retention grants	2.2	200.00	440.00
05/15/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Evaluated performance for all divisions	0.6	280.00	168.00
05/15/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated business process status worksheet	1.0	480.00	480.00
05/15/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared Expenditure referencing deficiencies for all divisions	2.6	280.00	728.00

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05/15/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested PGM contracts	2.8	340.00	952.00
05/15/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed open items list with A. Miller	0.2	525.00	105.00
05/15/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Responded to staff questions via email	0.1	500.00	50.00
05/15/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Inquired about recognition and retention grant payments from S. Kappler	0.4	200.00	80.00
05/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Cleared treasury manual work paper review notes	0.9	480.00	432.00
05/15/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client re: asset and goodwill impairment open items	0.7	440.00	308.00
05/15/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed special tools amortization recalculation for selections with outstanding issues for Energy & Chassis	2.1	200.00	420.00
05/15/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received from 5/15 for the Delphi Sarbanes Oxley procedures	0.7	525.00	367.50
05/15/06	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Responded to emails and voice mail messages	0.5	650.00	325.00
05/15/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed certain workpapers and cleared open issues related to the accounting for the incentive compensation plans	1.2	650.00	780.00
05/15/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed depreciation recalculation for fixed assets selections with outstanding issues for Energy & Chassis	1.8	200.00	360.00
05/15/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Corporation Expenditures Internal Control Manual Workpapers	1.0	650.00	650.00
05/15/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized documentation on accounts receivable invoices with Mercedes	2.3	270.00	621.00
05/15/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Researched non-US income tax issues	0.9	390.00	351.00
05/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Added documentation to benefit liability section re: procedures performed for demographic testing	2.6	270.00	702.00
05/15/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the control audit templates for automotive holdings group	1.4	280.00	392.00
05/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the CIGNA (Connecticut General Life Insurance Company) service auditor report for Delphi	1.6	480.00	768.00
05/15/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with the client regarding subsequent cash receipts for outstanding subsidy receivable balance on Delphi Product and Service Solution's ledger	0.4	270.00	108.00
05/15/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Had phone calls with D.Bayless team about service provider documentation	1.0	525.00	525.00
05/15/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated open items list for benefit liabilities for Delphi Corporation	1.2	270.00	324.00
05/15/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated deficiency trackers for all cycles with Deloitte responses	2.8	280.00	784.00
05/15/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and attended meeting with client and audit engagement team re: open items related to the entire Delphi audit	1.3	390.00	507.00
05/15/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and research issues related to normal purchases and sales.	0.7	650.00	455.00
05/15/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Delphi control papers for appropriate documentation standards	3.6	280.00	1,008.00
05/15/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed remaining portion of workers compensation workpapers and edit related memos regarding our procedures	2.5	650.00	1,625.00
05/15/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared work paper documentation related to contingency reserve	1.0	390.00	390.00
05/15/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Responded to participating office and staff inquiries re: audit procedures	1.6	440.00	704.00

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05/15/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented entries by sector relating to the push down of restatement entries on the headquarters ledger	2.8	240.00	672.00
05/15/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed US GAAP checklists for goodwill and asset impairment	0.9	440.00	396.00
05/15/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented S-Unit Responses from Belgium, Argentina and UK	1.8	390.00	702.00
05/15/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for manager review re: all sections	0.2	290.00	58.00
05/15/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Updated status of review for all cycles at all divisions	0.4	280.00	112.00
05/15/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of non-U.S. tax matters and transfer pricing	0.4	525.00	210.00
05/15/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Completed review of workpapers associated with Corporate Treasury Internal Controls	1.3	650.00	845.00
05/15/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed 4313 employee cost business cycle worksheet for internal control audit	1.5	525.00	787.50
05/15/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed support and discussed increase in depreciation from 2004 to 2005 for Automotive Holdings Group	0.5	270.00	135.00
05/15/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared Revenue referencing deficiencies for all divisions	1.4	280.00	392.00
05/15/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and delivered audit workpapers to E. Hoch re: goodwill impairment	0.3	290.00	87.00
05/15/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with B. Plumb and the client to update legal.	0.6	390.00	234.00
05/15/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Traced push down of restatement entries to sector level for restatement journal voucher adjustment on the headquarters ledger	3.9	240.00	936.00
05/15/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and attended meeting with client and audit engagement team re: open items related to the entire Delphi audit	1.3	270.00	351.00
05/15/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Revised documentation and formatting for SAS 99 testing for 2005 audit of Headquarters	2.1	200.00	420.00
05/15/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Delta Dental service auditor report for Delphi	2.2	480.00	1,056.00
05/15/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support obtained for inventory consignment selections for Energy & Chassis	2.2	200.00	440.00
05/16/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for partner review re: changes requested by S. Szalony	0.1	290.00	29.00
05/16/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed GAAP checklist	0.7	340.00	238.00
05/16/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed 10K property footnote schedule 4	2.6	200.00	520.00
05/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed client responses re: demographic follow up questions	1.4	270.00	378.00
05/16/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Communicated and documented response re: Portugal inquiries in workpapers	1.1	440.00	484.00
05/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Delphi Corporate Audit Services control finding	0.4	480.00	192.00
05/16/06	LANE, CARL S	PRINCIPAL	PREPARATION OF FEE/EXPENSE APPLICATIONS	Performed review of fee application	1.0	750.00	750.00
05/16/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Performed audit procedures on France net operating loss adjustment and other tax adjustments	2.4	490.00	1,176.00
05/16/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared Packard review notes for all cycles	0.9	280.00	252.00
05/16/06	SASSO, ANTHONY V	DIRECTOR	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Drafted email and response - 10K review	0.1	670.00	67.00

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05/16/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared Thermal and Interior review notes for all cycles	1.7	280.00	476.00
05/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed the control testing for the annual financial reporting cycle with L. Tropea	0.9	480.00	432.00
05/16/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Inspected manual workpapers requiring attention prior to entry into the working archive utility re: section 8000 operations	1.2	290.00	348.00
05/16/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing of headquarters assets evaluated for recoverability	1.5	440.00	660.00
05/16/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed asset retirement workpapers.	1.1	650.00	715.00
05/16/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Prepared for and participated in meeting regarding Corporate Audit deficiencies.	2.1	650.00	1,365.00
05/16/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with P. Brusate to discuss 10k items	0.5	280.00	140.00
05/16/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Corresponded with Delphi management re: status of control deficiencies	0.7	280.00	196.00
05/16/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed open issues and planning for final review of income taxes with D. Moyer	0.6	650.00	390.00
05/16/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented Treasury testing	2.4	280.00	672.00
05/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Closed manager review notes re: Steering division	3.8	270.00	1,026.00
05/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed support for warranty reserve adjustments recorded on the Delphi Thermal and Interior ledger as part of the headquarters warranty analysis	1.2	270.00	324.00
05/16/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Organized client prepared accounting memos and our related workpapers for concurring review	3.0	650.00	1,950.00
05/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Delphi Automotive Holding Group control and design deficiencies within the Control Audit Tool (CAT)	2.0	480.00	960.00
05/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed support for warranty reserve adjustments recorded on the Delphi Thermal and Interior ledger as part of the headquarters warranty analysis	1.2	270.00	324.00
05/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.4	270.00	108.00
05/16/06	FAULKNER, MARK A	DIRECTOR	AUDIT PROCEDURES ON INCOME TAXES	Reviewed SBT issue for contingency reserve	0.5	725.00	362.50
05/16/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized documentation on accumulated translation adjustment testing	0.6	270.00	162.00
05/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support received for open questions on journal entry testing for Energy & Chassis	0.9	270.00	243.00
05/16/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and responded to various tax related e-mails	2.0	525.00	1,050.00
05/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and documented Delphi Product and Service Solution's Finance Director's explanation of outstanding receivable collectability	1.2	270.00	324.00
05/16/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented presentations reviewed and items noted during review of presentation	1.9	440.00	836.00
05/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed, tested, and documented the testing of the support of consumer influence expenses recorded on the headquarters ledger	2.5	270.00	675.00
05/16/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed audit of fixed assets for Thermal and Interior	2.0	390.00	780.00
05/16/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed final valuation report and accounting memo provided by the client	2.2	440.00	968.00
05/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized documentation for SAS 99 testing for 2005 audit of Headquarters	1.7	200.00	340.00
05/16/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Performed review of corporate accounting workpapers status	1.7	525.00	892.50
05/16/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for distribution to client re: all sections	0.9	290.00	261.00

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05/16/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed audit workpapers - accounts receivable and accrued liabilities	3.8	490.00	1,862.00
05/16/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi's draft communications to the audit committee.	2.9	650.00	1,885.00
05/16/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation for accrued liabilities testing on the headquarters ledger based on management's comments	3.9	240.00	936.00
05/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review notes on property workpapers for Energy & Chassis	1.7	270.00	459.00
05/16/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on wire room disbursements and debit balances	2.3	490.00	1,127.00
05/16/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed open issues and planning for final review with B. Steiner	1.2	650.00	780.00
05/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Delphi Packard control and design deficiencies within the Control Audit Tool (CAT)	1.5	480.00	720.00
05/16/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with J. Sheehan on updates to audit status	2.1	650.00	1,365.00
05/16/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared summary of out of period adjustments and impact of such on the financial statements	3.5	650.00	2,275.00
05/16/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared a listing of specific procedures necessary to audit specific identified risk re: headquarters and all divisions	0.3	290.00	87.00
05/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with P Brusate re: control testing for the annual financial reporting controls	0.5	480.00	240.00
05/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Copied and distributed financial statement disclosure checklists to seniors and managers ensuring proper coverage	1.4	270.00	378.00
05/16/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed out of period tax for France	3.5	650.00	2,275.00
05/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Delphi Steering control and design deficiencies within the Control Audit Tool (CAT)	1.7	480.00	816.00
05/16/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed Delphi 10K stock compensation reports	2.5	200.00	500.00
05/16/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and conference called with W. Gordy re: WBS downloads	0.7	500.00	350.00
05/16/06	SZALONY, SCOTT P	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed the open items listing and read articles re: Delphi plant facility sale	0.7	440.00	308.00
05/16/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed control audit templates findings for dpss	2.6	280.00	728.00
05/16/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed control audit templates for electronics and safety	3.1	280.00	868.00
05/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed special tools testing workpaper for Energy & Chassis	1.1	270.00	297.00
05/16/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Used specialist checklist	2.4	340.00	816.00
05/16/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed Michigan SBT contingency with B. Plumb, M. O'Brien and J. Whitson	0.5	750.00	375.00
05/16/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided cash flow hedging review	1.6	340.00	544.00
05/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed depreciation recalculations and methodology for beginning balances and additions for Energy & Chassis	3.4	270.00	918.00
05/16/06	LEE, YING	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Gathered and organized state tax information in order to prepare state tax provision memo	3.0	525.00	1,575.00

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05/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared and submitted GAAP checklist regarding derivatives and asset retirement obligations to manager	0.6	270.00	162.00
05/16/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared certain open question and concerns related to client prepared accounting memos	3.5	650.00	2,275.00
05/16/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed and documented expenditures business cycle controls rollforward testing for Affiliated Computer Services (ACS) controls.	2.1	390.00	819.00
05/16/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed open items and issues related to taxes.	0.4	650.00	260.00
05/16/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of liabilities section workpapers	2.1	200.00	420.00
05/16/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed derivative contracts	0.9	340.00	306.00
05/16/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and cleared closed notes in cash and debt	1.8	390.00	702.00
05/16/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client re: open audit items on asset impairment	1.0	440.00	440.00
05/16/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Documented audit procedures related to contingency reserve	2.5	390.00	975.00
05/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised documentation for special tools amortization testing performed for Energy & Chassis	2.1	200.00	420.00
05/16/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Posted updated status of items 1494 and 1495 to the open items list per E. Hoch	0.3	290.00	87.00
05/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the addendum to planning memo	0.4	480.00	192.00
05/16/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Summarized and verified entries on client prepared summary of adjustments	2.0	650.00	1,300.00
05/16/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with D. Fidler regarding results of testing on wire room procedures	1.5	270.00	405.00
05/16/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed deferred tax asset valuation allowance with B. Plumb	0.3	750.00	225.00
05/16/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Summarized net operating loss carry forwards	1.5	390.00	585.00
05/16/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Obtained client financial information to prepare walk from trial balances and consolidated journal vouchers to financial statements	1.1	270.00	297.00
05/16/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed Mexican income tax issues related to dividend withholding and income taxes	2.0	390.00	780.00
05/16/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared referencing deficiencies for all cycles at all divisions	2.2	280.00	616.00
05/16/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed status of testing and open issues.	1.9	650.00	1,235.00
05/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Coordination of tasks for staff to ensure workpapers are complete and finalized	0.9	270.00	243.00
05/16/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed draft of representation letter.	0.5	650.00	325.00
05/16/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared original asset impairment journal entry analysis for the headquarters ledger	3.8	240.00	912.00
05/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed checklist for the audit procedures and areas re: benefit liabilities	0.7	270.00	189.00
05/16/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Spoke with client re: accrual for legal services accrual at headquarters division	0.6	240.00	144.00
05/16/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed metric to monitor progress of workpaper sign-off	0.4	525.00	210.00
05/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared list of outstanding issues pertaining to 2005 derivatives audit for Headquarters and requested information from client	1.8	200.00	360.00

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05/16/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Completed documentation of most current responses from Fidelity and Watson Wyatt	3.1	200.00	620.00
05/16/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-U.S. tax issues with A. Miller	0.5	525.00	262.50
05/16/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Inspected manual workpapers requiring attention prior to entry into the working archive utility re: section 3000 audit management	2.6	290.00	754.00
05/16/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided FIN 47 review	1.9	340.00	646.00
05/16/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Corporate Fixed Assets Internal Control Workpapers	2.0	650.00	1,300.00
05/16/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented procedures performed for Delphi's liability related to excess and idled employees as of interim	2.5	270.00	675.00
05/16/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed 3270 Workpaper instructions to auditing teams worksheet for internal control audit	1.4	525.00	735.00
05/16/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed SAS70 summary report from J. Volek	0.8	525.00	420.00
05/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Delphi Thermal & Interior control and design deficiencies within the Control Audit Tool (CAT)	2.1	480.00	1,008.00
05/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed manager and partner review notes on incentive compensation	0.6	270.00	162.00
05/16/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-US tax issues affecting the effective tax rate	2.5	390.00	975.00
05/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed all substantive testing for assets work papers for completeness for 2005 audit of Headquarters	1.4	200.00	280.00
05/16/06	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Responded to emails and voice mail messages	1.0	650.00	650.00
05/16/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received from 5/16 for the Delphi Sarbanes Oxley procedures	1.3	525.00	682.50
05/16/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed and documented employee cost business cycle controls rollforward testing for Affiliated Computer Services (ACS) controls.	2.3	390.00	897.00
05/16/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for partner review re: changes requested by partner	1.4	290.00	406.00
05/16/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented Delphi 2005 stock option activity	1.8	200.00	360.00
05/16/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Updated model audit programs to document the final procedures to incorporate in the summary memo	4.0	390.00	1,560.00
05/16/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed various workpaper open review points and responses	0.8	650.00	520.00
05/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed staff work of professional fee testing recorded on the headquarters ledger	1.3	270.00	351.00
05/16/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Traced original asset impairment journal entries to the general ledger system for the headquarters ledger	3.3	240.00	792.00
05/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Researched emails re: Delphi Corporate Audit Services design deficiencies	0.4	480.00	192.00
05/16/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Searched for documented filed in the accounting memo workpapers	1.1	440.00	484.00
05/16/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated interest expense testing analysis based on partner review notes	3.8	240.00	912.00
05/16/06	COLIN, ROBERT L	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for separate calls with P.Curry, Risk Review Partner, and T.Vukcevic and calls with each to address and clear their open issues.	3.0	650.00	1,950.00
05/16/06	LEE, YING	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared state tax provision memo	4.0	525.00	2,100.00
05/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support obtained from client re inventory consignment selections for Energy & Chassis	1.6	200.00	320.00

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05/16/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support received for headquarters allied profit elimination testing	3.2	240.00	768.00
05/16/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the status of SFAS 112 testing procedures	0.5	440.00	220.00
05/16/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared audit communication slides for conclusion of audit	3.3	650.00	2,145.00
05/16/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated Fixed Assets and Revenue deficiency trackers with Deloitte comments	0.7	280.00	196.00
05/16/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Continued inspecting manual workpapers requiring attention prior to entry into the working archive utility re: section 6000 liabilities	0.8	290.00	232.00
05/16/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Gathered information to support internal audit significant deficiency	2.6	525.00	1,365.00
05/16/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Sent messages to participating office re: open audit requests and client finance directors to resolve the open item	0.5	440.00	220.00
05/16/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed open notes for derivatives for 2005 audit of Headquarters	2.4	200.00	480.00
05/16/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the control conclusion and mitigating control worksheets within the audit file	0.5	480.00	240.00
05/16/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared foreign exchange derivative review notes	2.6	270.00	702.00
05/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared workpaper regarding loan guarantees recorded on the headquarters ledger.	0.6	270.00	162.00
05/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed review notes on the generator core liability testing workpapers for Energy & Chassis	1.4	270.00	378.00
05/16/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed special tool overview for Energy & Chassis	1.3	270.00	351.00
05/16/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed status of business process internal control audit workpapers	3.9	525.00	2,047.50
05/16/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared work paper documentation related to dividend withholding taxes	0.4	390.00	156.00
05/16/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Corporate Fixed Assets Internal Control Workpapers	2.0	650.00	1,300.00
05/16/06	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Responded to email and voice mail messages	0.5	650.00	325.00
05/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed financial statement footnotes regarding restructuring and quarterly statement date	1.1	270.00	297.00
05/16/06	MOYER, DENNY L	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with client re: control findings for wire room	1.6	490.00	784.00
05/16/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Populated Electronics and Safety (E&S) division deficiency control audit tool (CAT) upload template with fixed asset business cycle deficiencies.	1.6	390.00	624.00
05/16/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared Delphi Product and Service Solutions review notes for all cycles	1.6	280.00	448.00
05/16/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared for and met with J. Sheehan and B. Thelan re: internal audit deficiencies	1.2	650.00	780.00
05/16/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with K. McCoy on derivatives testing.	0.5	340.00	170.00
05/16/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Updated various smart audit support documents for proper incorporation into the summary memo	3.3	390.00	1,287.00
05/16/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed company's draft of audit committee materials	2.1	650.00	1,365.00
05/16/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US tax issues with R. Favor	0.5	390.00	195.00
05/16/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared analysis of accounts receivable open invoice testing results to provide to client	2.3	270.00	621.00

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05/16/06	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in meeting with L. Tropea to discuss the status of the engagement and staff scheduling issues	0.5	650.00	325.00
05/16/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented rollforward procedures performed on Delphi's liability related to excess and idled employees as of final and subsequent events	2.9	270.00	783.00
05/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Drafted control deficiencies re: demographic data for the main pension plans	2.1	270.00	567.00
05/16/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared control testing scoping analysis for consolidated Delphi entity	3.4	240.00	816.00
05/16/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Corporate Internal Controls CAT workpapers	2.0	650.00	1,300.00
05/16/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Inspected manual workpapers requiring attention prior to entry into the working archive utility re: section 6000 liabilities	1.4	290.00	406.00
05/16/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for partner review re: change in status of items 1494 and 1495	0.2	290.00	58.00
05/16/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared a listing of specific procedures necessary to audit specific identified risk re: headquarters and all divisions	1.6	290.00	464.00
05/16/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Continued to close partner and manager review notes for the Delphi Steering division	2.9	270.00	783.00
05/16/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed control audit templates for electronics and chassis	3.8	280.00	1,064.00
05/16/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented conclusions re: Ambrake sale	0.5	440.00	220.00
05/16/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed and allocated the financial statement disclosure checklists among the seniors and managers	2.1	270.00	567.00
05/16/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Discussed the control testing for the annual financial reporting cycle with C.Snyder	0.9	525.00	472.50
05/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed partner review notes relating to environmental liabilities reserve workpapers at headquarters division	3.7	240.00	888.00
05/17/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Headquarters other asset audit workpapers	1.7	490.00	833.00
05/17/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Populated Electronics and Safety (E&S) division deficiency control audit tool (CAT) upload template with employee cost deficiencies.	0.7	390.00	273.00
05/17/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-U.S. tax matters with D. Maher, J. Neuenschwander and A. Miller	1.8	525.00	945.00
05/17/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting re: cash flow assumptions and headquarters shared asset meeting with client	3.5	440.00	1,540.00
05/17/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Traced reversal of original asset impairment journal entries to the statement of passed adjustments schedule	2.1	240.00	504.00
05/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with Delphi Electronics and Safety Division management regarding testing of warranty reserve proposed adjustments	1.6	270.00	432.00
05/17/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared packages of working papers for manager review related to operations testing on the headquarters ledger	2.6	240.00	624.00
05/17/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Prepared for and discussed deficiencies related to pension demographics process with D. Bayles.	0.5	650.00	325.00
05/17/06	LEE, YING	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed state tax provision memo with M. Faulkner	0.5	525.00	262.50
05/17/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed initial information obtained out of the accounts payable system relating to debit balance vendors	2.9	270.00	783.00
05/17/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed issues related to net operating loss true ups with R. Favor	0.3	390.00	117.00

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05/17/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Edited Deloitte audit committee materials	2.2	650.00	1,430.00
05/17/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed US reporting package.	0.9	650.00	585.00
05/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed support provided for 6/30/05 and 9/30/05 generator core liability for Automotive Holdings Group	1.3	270.00	351.00
05/17/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared 2005 audit documentation for archiving	2.4	200.00	480.00
05/17/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared review notes related to Delphi Product and Service Solutions	1.1	280.00	308.00
05/17/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with A. Brazier on energy contract	0.6	340.00	204.00
05/17/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax rates by country schedule	0.2	390.00	78.00
05/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed manager review notes for statements on auditing standards #99 testing at Delphi headquarters division	3.4	240.00	816.00
05/17/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Revised the statistical analysis system program and generated the consolidation report at m level for year 2005	1.0	280.00	280.00
05/17/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of taxes with B. Plumb, D. Maher, J. Neuenschwander, A. Miller and R. Favor	1.2	490.00	588.00
05/17/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed French NOL tax return rollforward analysis	1.6	525.00	840.00
05/17/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Continued inspecting workpapers requiring attention prior to entry into the working archive utility re: section 10000 accounting memos	1.5	290.00	435.00
05/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with financial analyst re: Q4 2005 battery divestiture adjustments	0.9	270.00	243.00
05/17/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Mercer demographic testing confirmation received	0.8	200.00	160.00
05/17/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Completed review of various open working papers in benefit liabilities	3.8	390.00	1,482.00
05/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR FIRST QUARTER	Closed review notes on first quarter workpapers	1.4	270.00	378.00
05/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented control audit templates findings	1.7	280.00	476.00
05/17/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed deficiencies related to pension demographics process.	0.8	650.00	520.00
05/17/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered questions re: business process review notes	1.6	480.00	768.00
05/17/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Inspected manual workpapers requiring attention prior to entry into the working archive utility re: section 4000 controls	1.1	290.00	319.00
05/17/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed hyperion property accounts	3.4	200.00	680.00
05/17/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed observations with valuation team	1.0	750.00	750.00
05/17/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Completed various required forms in the reporting section for inclusion in the audit summary memo	3.3	390.00	1,287.00
05/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Continued to add documentation to Steering workpapers to address partner and manager notes	2.6	270.00	702.00
05/17/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Incorporated divisional feedback from D.Moyer	0.6	500.00	300.00
05/17/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed investment workpapers	3.3	650.00	2,145.00

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05/17/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Populated Electronics and Safety (E&S) division deficiency control audit tool (CAT) upload template with expenditure business cycle deficiencies.	0.9	390.00	351.00
05/17/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared Delphi Independence letter	1.6	340.00	544.00
05/17/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed open review notes for all divisions with V. Ziemke	1.6	280.00	448.00
05/17/06	FAULKNER, MARK A	DIRECTOR	AUDIT PROCEDURES ON INCOME TAXES	Reviewed memo discussing Delphi's position of decoupling from federal regarding the 59(e) election	1.0	725.00	725.00
05/17/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Corresponded with international teams regarding status of procedures.	0.5	650.00	325.00
05/17/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed draft of representation letter.	2.5	650.00	1,625.00
05/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Cleared review notes on corporate accounting walkthrough testing	3.3	480.00	1,584.00
05/17/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed audit workpapers and cleared review notes	3.4	490.00	1,666.00
05/17/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US tax items with D. Maher, J. Neuenschwander, and R. Favor	1.8	390.00	702.00
05/17/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Revised documentation for control testing of entity level	1.0	360.00	360.00
05/17/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Document procedures and methodology for tooling testing	3.6	390.00	1,404.00
05/17/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed 3270 Workpaper instructions to auditing teams worksheet for internal control audit	1.4	525.00	735.00
05/17/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed manual workpapers open items list	2.9	200.00	580.00
05/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and audited support of Delphi Thermal and Interior warranty reserve proposed adjustment recorded on the headquarters ledger	3.1	270.00	837.00
05/17/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Headquarters operations audit workpapers	1.3	490.00	637.00
05/17/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed asset impairment journal entry testing with E. Hoch	0.2	440.00	88.00
05/17/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed derivative wps	2.4	340.00	816.00
05/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented control audit template findings for electronics and safety	2.6	280.00	728.00
05/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared senior review notes from the audit section of accounts receivable in the headquarters audit file	1.7	270.00	459.00
05/17/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Met with J. Sheehan, J. Williams and D. Bayles to discuss audit committee materials	1.1	650.00	715.00
05/17/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Inspected manual workpapers requiring partner review and sign-off re: thermal and interior binder	0.2	290.00	58.00
05/17/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared a listing of specific procedures necessary to audit specific identified risk re: section 6200 for headquarters and all divisions	0.4	290.00	116.00
05/17/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-US tax workpapers	2.2	750.00	1,650.00
05/17/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed internal control audit workpapers for Delphi products and services to validate completeness of documentation	3.2	525.00	1,680.00
05/17/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed open items and issues related to taxes.	0.4	650.00	260.00
05/17/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated Saginaw Steering division control audit tool (CAT) deficiency upload template based on review notes from Deloitte Management.	1.2	390.00	468.00
05/17/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated the quarterly review open item listing based on changes made in the quarterly review files in preparation for archiving	3.9	240.00	936.00

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05/17/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed net book value of property accounts contained in Delphi accounting system for impaired assets testing	2.9	270.00	783.00
05/17/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented adjustment necessary for Korean equity method joint venture	1.9	270.00	513.00
05/17/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Cleared review notes on reviewed workpapers.	0.3	650.00	195.00
05/17/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and distributed open items list for status updates by seniors and managers	0.6	290.00	174.00
05/17/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed special tools 2005 additions with credit balances and support obtained from client for Energy & Chassis	2.3	200.00	460.00
05/17/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on accounts payable debit balances	1.2	490.00	588.00
05/17/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of tax items with D. Maher, B. Plumb, J. Neuenschwander, R. Favor, and D. Moyer	1.2	390.00	468.00
05/17/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on wire room disbursements	0.9	490.00	441.00
05/17/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated Automotive Holdings Group (AHG) division control audit tool (CAT) deficiency upload template based on review notes from Deloitte Management.	0.8	390.00	312.00
05/17/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed items related to net operating loss true-up with A. Miller	0.3	525.00	157.50
05/17/06	NEUENSCHWANDER, JEFFRY A	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of income taxes with B. Plumb, D. Maher, D. Moyer, R. Favor and A. Miller	1.2	750.00	900.00
05/17/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Finalized inventory consignment work papers for Energy & Chassis	1.4	200.00	280.00
05/17/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Continued to prepare audit summary checklist	3.5	360.00	1,260.00
05/17/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared notes and performed manager review on headquarters audit files	3.3	440.00	1,452.00
05/17/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed internal control audit workpapers for electronic and safety to validate completeness of documentation	1.9	525.00	997.50
05/17/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support obtained from financial analyst for 2005 audit of derivatives for Headquarters	2.2	200.00	440.00
05/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed special tool ledger by project to determine disclosure impact for property footnote for Energy & Chassis	1.1	270.00	297.00
05/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Document control deficiencies discovered during the financial substantive procedures	1.9	480.00	912.00
05/17/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support obtained from financial analyst for special tools additions with credit balance for Energy & Chassis	1.6	200.00	320.00
05/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and updated special tool overview for Energy & Chassis	2.1	270.00	567.00
05/17/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Continued inspecting workpapers requiring attention prior to entry into the working archive utility re: section 4000 controls	1.0	290.00	290.00
05/17/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed Mexico customs contingency with M. Wilder	0.3	525.00	157.50
05/17/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed Michigan SBT and applicability of FAS 109 with M. Fisher	0.8	750.00	600.00
05/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Wrote memo re: findings noted during our demographic testing procedures performed	0.6	270.00	162.00
05/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Compiled schedule of management recorded adjustments workpaper for consolidated Delphi	3.9	270.00	1,053.00
05/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared manager review notes re: accounting memos for warranty accrual items	0.9	270.00	243.00

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05/17/06	AUGHTON, JEFFERY S	PARTNER	IMPAIRMENT	Reviewed open items and questions related to impairment calculations.	0.3	650.00	195.00
05/17/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated list for tracking completion of liability workpapers	1.7	200.00	340.00
05/17/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed documentation of final confirmation in cash and debt	1.1	390.00	429.00
05/17/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed inventory workpapers	2.1	490.00	1,029.00
05/17/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Gathered workpapers for partner review and drafted communication to participating offices regarding remaining open items	1.1	440.00	484.00
05/17/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated Revenue deficiency tracker with conclusion edits	1.3	280.00	364.00
05/17/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR PACKARD	Reviewed US reporting package.	0.5	650.00	325.00
05/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the control and design deficiencies that were uploaded into the Control Audit Tool (CAT)	1.0	480.00	480.00
05/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed special tool ledger and determined impact of tools not written off in a timely manner for Energy & Chassis	3.4	270.00	918.00
05/17/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Downloaded client information necessary for foreign tax credit procedures	1.2	270.00	324.00
05/17/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated the Korean Delphi joint venture testing analysis based on final carrying value of the joint venture on the headquarters ledger	3.4	240.00	816.00
05/17/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated Packard division control audit tool (CAT) deficiency upload template based on review notes from Deloitte Management.	1.1	390.00	429.00
05/17/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed accounting memos and updated memo log with support obtained for 2005 audit of Headquarters	1.1	200.00	220.00
05/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented corporate accounting review notes pertaining to the 10k	3.2	280.00	896.00
05/17/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed deferred taxes recorded at non-US units	2.8	390.00	1,092.00
05/17/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed internal control audit workpapers for thermal and interior to validate completeness of documentation	2.6	525.00	1,365.00
05/17/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Updated draft of NRMP memo and schedule	2.1	650.00	1,365.00
05/17/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Edited demographic control deficiency memo and presented to D. Bayless	0.8	525.00	420.00
05/17/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed internal control audit workpapers for Packard to validate completeness of documentation	2.1	525.00	1,102.50
05/17/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared review notes related to Energy and Chassis	2.7	280.00	756.00
05/17/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR STEERING	Cleared review notes on reviewed workpapers.	1.1	650.00	715.00
05/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed with posting of liabilities subject to compromise for property taxes with Steering division staff	1.3	240.00	312.00
05/17/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized testing procedures for public company accounting oversight board fees	3.2	270.00	864.00
05/17/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed FAS 109 impact on OCI	0.8	525.00	420.00
05/17/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Affiliated Computer Services (ACS) expenditures cycle walkthrough template.	3.1	390.00	1,209.00
05/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support received for fourth quarter review for Energy & Chassis	0.8	270.00	216.00
05/17/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed the Delphi 10K property footnote with B. Nielsen	0.7	200.00	140.00
05/17/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed testing for appropriate period within Revenue cycle	1.4	280.00	392.00

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05/17/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested warranty reserve adjustment support provided by the Delphi Electronics and Safety Division management for overall headquarters reserve testing	2.8	270.00	756.00
05/17/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared review notes related to the Thermal and Interior division workpapers	2.2	650.00	1,430.00
05/17/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed inventory walkthrough for annual controls	0.5	280.00	140.00
05/17/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed open items with R. Favor	0.7	390.00	273.00
05/17/06	WHITE, JULIE R	ASSOCIATE	IMPAIRMENT	Incorporated KPMG final report comments into SFAS 142 memo	0.7	300.00	210.00
05/17/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed company's audit committee materials	1.1	650.00	715.00
05/17/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Populated Electronics and Safety (E&S) division deficiency control audit tool (CAT) upload template with Financial Reporting business cycle deficiencies.	1.6	390.00	624.00
05/17/06	FISHER, MARK S	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Delphi's accounting for other comprehensive income for income taxes	0.6	750.00	450.00
05/17/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared roll forward and analysis of net operating losses at non-US units	1.0	390.00	390.00
05/17/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Documented Deloitte procedures re: Delphi summary of recorded entries	3.6	270.00	972.00
05/17/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of taxes with D. Maher, J. Neuenschwander, D. Moyer, A. Miller and R. Favor	1.2	650.00	780.00
05/17/06	SASSO, ANTHONY V	DIRECTOR	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Provided 10K review	1.5	670.00	1,005.00
05/17/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Populated Electronics and Safety (E&S) division deficiency control audit tool (CAT) upload template with Treasury business cycle deficiencies.	0.7	390.00	273.00
05/17/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Populated Electronics and Safety (E&S) division deficiency control audit tool (CAT) upload template with revenue business cycle deficiencies.	1.3	390.00	507.00
05/17/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received from 5/17 for the Delphi Sarbanes Oxley procedures	0.4	525.00	210.00
05/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed corporate accounting review notes pertaining to 10k	2.1	280.00	588.00
05/17/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in discussion with B. Plumb and Delphi management RE: Audit Committee Mtg.	1.1	650.00	715.00
05/17/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared derivative review notes	1.9	340.00	646.00
05/17/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Coordinated distribution of Form 10-K and gathering comments from partner reviewers	0.9	440.00	396.00
05/17/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed internal control audit workpapers for automotive holding group to validate completeness of documentation	0.6	525.00	315.00
05/17/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed a portion of the idled employee reserve workpapers	2.8	650.00	1,820.00
05/17/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Met with R Reimink to discuss 10k items	0.9	280.00	252.00
05/17/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Recorded Generally Accepted Accounting Principles questionnaires for 2005 year end in Audit System 2 re: goodwill and other intangible assets	2.2	290.00	638.00
05/17/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax workpapers	2.0	525.00	1,050.00
05/17/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.4	270.00	108.00
05/17/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated audit summary checklist	1.0	360.00	360.00
05/17/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed open items with A. Miller	0.7	525.00	367.50
05/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared the Supplemental for combined audits form	0.7	480.00	336.00

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05/17/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared manager review notes for headquarters scoping analysis	2.6	240.00	624.00
05/17/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared audit summary checklist	2.5	360.00	900.00
05/17/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented stock compensation footnote	2.5	200.00	500.00
05/17/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and updated field work status spreadsheet	1.9	280.00	532.00
05/17/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Energy and Chassis benchmarks	1.6	480.00	768.00
05/17/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Performed initial review of workpaper 2315.3 summary for the integrated audit	0.5	525.00	262.50
05/17/06	NEUENSCHWANDER, JEFFRY A	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-US income tax contingency workpapers	4.0	750.00	3,000.00
05/17/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated audit system 2 files on the Delphi network	0.8	480.00	384.00
05/17/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Performed audit procedures on income tax adjustments	1.1	490.00	539.00
05/17/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Updated summary of out of period adjustments and impact of such on the financial statements for changes	2.5	650.00	1,625.00
05/17/06	STEINER, ROBERT C JR	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed draft 2005 Form 10-K	3.0	670.00	2,010.00
05/17/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Continued inspecting workpapers requiring attention prior to entry into the working archive utility re: section 4000 controls	0.3	290.00	87.00
05/17/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Recorded Generally Accepted Accounting Principles questionnaires for 2005 year end in Audit System 2 re: derivatives	1.1	290.00	319.00
05/17/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared closed review notes in Thermal and Interior working papers.	0.7	390.00	273.00
05/17/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared the Audit supervision and review questionnaire	2.3	480.00	1,104.00
05/17/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US tax items with J. Neuenschwander, R. Favor and A. Miller	1.8	750.00	1,350.00
05/17/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed status of taxes with B. Plumb, D. Maher, J. Neuenschwander, D. Moyer and A. Miller	1.2	525.00	630.00
05/17/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed consolidated warranty accrual working papers	2.2	650.00	1,430.00
05/18/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed warranty reserve with B. Steiner and B. Plumb and prepared summary of warranty reserving process	3.2	650.00	2,080.00
05/18/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Continued to update documentation for entity level control testing	3.0	360.00	1,080.00
05/18/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Compiled Corporate Audit Services design deficiencies	1.2	280.00	336.00
05/18/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented appropriate period testing for Revenue cycle	3.7	280.00	1,036.00
05/18/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Recorded disclosures concerning compliance with disclosure pronouncements for 2005 year end in Audit System 2 re: derivatives	0.8	290.00	232.00
05/18/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewing Derivatives workpapers	3.5	340.00	1,190.00
05/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented pension plan asset value for Delphi Corporation	2.1	270.00	567.00
05/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared the entity level control section of the supplemental program for combined audits checklist	2.3	480.00	1,104.00
05/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Delphi open items list	1.7	270.00	459.00
05/18/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on wire room disbursements	1.6	490.00	784.00

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05/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared the company level control section of the supplemental program for combined audits checklist	1.9	480.00	912.00
05/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.4	270.00	108.00
05/18/06	MOYER, DENNY L	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with client re: manual changes to accounts receivable aging	1.3	490.00	637.00
05/18/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared the financial statement check list for the headquarters ledger	1.2	240.00	288.00
05/18/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended meeting with J. Volek to summarize Entity level control testing responses from Delphi	1.5	525.00	787.50
05/18/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received from 5/18 for the Delphi Sarbanes Oxley procedures	0.3	525.00	157.50
05/18/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared Thermal and Interior division control audit tool (CAT) upload template for final review.	0.6	390.00	234.00
05/18/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared Automotive Holdings Group division control audit tool (CAT) upload template for final review.	0.5	390.00	195.00
05/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	REVIEW PROCEDURES FOR FIRST QUARTER	Closed review notes related to first quarter workpapers	0.7	270.00	189.00
05/18/06	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Spoke to L. Tropea regarding engagement status	0.5	650.00	325.00
05/18/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Attended meeting with D. Olbrecht, S. Gale, H. Brinsden, A. Ford and D. Moyer re: New York ITC status	0.6	525.00	315.00
05/18/06	MAHER, DANIEL C	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Discussed Michigan SBT and applicability of FAS 109 with b. Plumb, J. Whitson and S. Gale	0.3	750.00	225.00
05/18/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Investigated and revised the mapping of glsa to the schedule lines and investigated the reconciliation differences in the consolidation report	1.5	280.00	420.00
05/18/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared the overall analytic for the consolidated financial statements model audit program	1.4	240.00	336.00
05/18/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed Expenditure cycle testing and cleared issues noted	3.8	280.00	1,064.00
05/18/06	SASSO, ANTHONY V	DIRECTOR	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Provided 10K review and fax and discussion of comments with S Szalony	3.5	670.00	2,345.00
05/18/06	AUGHTON, JEFFERY S	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed open items tracking list.	0.8	650.00	520.00
05/18/06	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Responded to email	0.2	650.00	130.00
05/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented proposed adjustments for accumulated depreciation for Energy & Chassis	1.6	270.00	432.00
05/18/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Analyzed the documentation received from R Reimink	1.4	280.00	392.00
05/18/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed open items in the audit management file for the headquarters division with audit managers and partners	1.2	240.00	288.00
05/18/06	RIETZ, ROBERT J	DIRECTOR	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed FAS87 audit support memo for US plans	3.4	685.00	2,329.00
05/18/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed open non-US tax items with J. Erickson, R. Patel, and R. Favor	0.5	390.00	195.00
05/18/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared the Audit management file at the headquarters division for the wrap up process	3.6	240.00	864.00

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05/18/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed engagement economics for proper staffing model	1.2	490.00	588.00
05/18/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi earnings per share workpapers	3.1	200.00	620.00
05/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Answered staff questions re: open review notes within business process workpapers	0.4	480.00	192.00
05/18/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed overall entity level control designations in support of internal controls testing	1.3	525.00	682.50
05/18/06	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed February fee application	0.6	490.00	294.00
05/18/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Updated electronics and safety testing in 2005 audit file	1.2	280.00	336.00
05/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed demographic testing questions with Watson Wyatt	0.7	270.00	189.00
05/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and finalized trial balance reconciliations performed in order to ensure entire journal entry populations were tested to satisfy statement of auditing standard on fraud requirements	2.5	270.00	675.00
05/18/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyze final valuation report received from KPMG.	3.8	375.00	1,425.00
05/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and submitted detailed open items listing for entire audit areas	1.4	270.00	378.00
05/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated documentation to included client prepared responses to benefit liability questions	2.4	270.00	648.00
05/18/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared workpaper 5723 wire room detail testing for partner review	2.4	290.00	696.00
05/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested support related to client proposed warranty reserve adjustments that are recorded on the headquarters ledger	3.1	270.00	837.00
05/18/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Completing specialist checklists	2.4	340.00	816.00
05/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Added documentation to quarterly workpapers for archiving purposes	0.9	270.00	243.00
05/18/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Attended meeting with J. Volek to summarize Entity level control testing responses from Delphi	1.5	360.00	540.00
05/18/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated Thermal and Interior division control audit tool (CAT) deficiency upload template based on review notes from Deloitte Management.	1.1	390.00	429.00
05/18/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed adjustments to be recorded in the US related to non-US income tax expense	1.0	390.00	390.00
05/18/06	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Responded to email messages	1.0	650.00	650.00
05/18/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed a remaining portion of the idled employee reserve workpapers	2.7	650.00	1,755.00
05/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Energy and Chassis revenue cycle	3.7	480.00	1,776.00
05/18/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reconciled draft schedules for February monthly	0.8	500.00	400.00
05/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed reconciliation of walk of trial balances and consolidated journal vouchers to financial statements	2.3	270.00	621.00
05/18/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented Delphi earnings per share calculation	1.4	200.00	280.00
05/18/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared open items in investment workpapers	1.3	650.00	845.00

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05/18/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared review notes related to international reporting packages.	3.1	650.00	2,015.00
05/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated memo documenting overall testing approach and scope	2.3	270.00	621.00
05/18/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed French NOL workpapers	1.9	525.00	997.50
05/18/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed review notes on audit scoping workpapers for headquarters division	2.8	240.00	672.00
05/18/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Document special tooling expenditure selections	2.7	390.00	1,053.00
05/18/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared closed notes in various headquarter working papers and evaluated testing completeness	3.4	390.00	1,326.00
05/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Delphi Electronic & Safety control and design deficiencies within the Control Audit Tool (CAT)	1.0	480.00	480.00
05/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi's Anti-Fraud memo	1.5	480.00	720.00
05/18/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Had meeting with V. Ziemke to review status of business process control workpapers for internal control testing	1.7	525.00	892.50
05/18/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Initiated review of energy and chassis inventory internal control testing workpaper	1.0	525.00	525.00
05/18/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax out of period issues	2.7	650.00	1,755.00
05/18/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed operations and accrued liability workpapers	3.7	490.00	1,813.00
05/18/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared review manager review notes on headquarters workpapers	2.0	440.00	880.00
05/18/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Carried forward the 2004 and 2003 restated financial statement balances to the overall analytic analysis	2.7	240.00	648.00
05/18/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed use of specialist workpapers.	1.3	650.00	845.00
05/18/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on headquarter corporate asset recoverability	3.4	440.00	1,496.00
05/18/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Revised documentation for entity level control testing	0.5	360.00	180.00
05/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group	0.4	270.00	108.00
05/18/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Met with J. Sheehan to discuss open issues	1.1	650.00	715.00
05/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process	1.8	480.00	864.00
05/18/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Populated DPSS division control audit tool (CAT) upload template with Financial Reporting business cycle control and design deficiencies.	1.3	390.00	507.00
05/18/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed status of audit areas and issues with B. Plumb and M. Crowley.	0.7	650.00	455.00
05/18/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Created supporting documents for February monthly statement	0.6	500.00	300.00
05/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed special tools testing workpaper for Energy & Chassis	3.8	270.00	1,026.00
05/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review noted for property for Energy & Chassis	0.8	270.00	216.00
05/18/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared the Equity model audit program for the headquarters ledger	3.4	240.00	816.00
05/18/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed income tax adjustments at French units	1.0	390.00	390.00
05/18/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Looked up account balances in Hyperion	1.6	280.00	448.00
05/18/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes on Delphi Product Solution and Services (DPSS) division financial reporting cycle controls testing.	1.1	390.00	429.00

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05/18/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared Packard division control audit tool (CAT) upload template for final review.	1.1	390.00	429.00
05/18/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and addressed sas 99 journal entry workpaper review notes from K. Ferrer	0.4	290.00	116.00
05/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed fourth quarter review for Energy & Chassis	1.4	270.00	378.00
05/18/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated Energy and Chassis division revenue cycle walkthrough template and flow chart.	2.1	390.00	819.00
05/18/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Completed special review memo	0.5	280.00	140.00
05/18/06	STEINER, ROBERT C JR	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and participated in discussion with B.Plumb and M. Crowley of 12/31/2005 warranty provision and accrual	3.0	670.00	2,010.00
05/18/06	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed SAS 99 audit workpapers	1.1	490.00	539.00
05/18/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Corresponded with international teams regarding status of procedures.	0.5	650.00	325.00
05/18/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared the Equity file at the headquarters division for the wrap up process	3.2	240.00	768.00
05/18/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-U.S. effective tax rate workpapers	1.4	525.00	735.00
05/18/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted open audit items for asset impairment	1.5	440.00	660.00
05/18/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed stock compensation review notes	2.6	200.00	520.00
05/18/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Populated Electronics and Safety (E&S) division deficiency control audit tool (CAT) upload template with Rollforward deficiencies.	1.3	390.00	507.00
05/18/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed fixed asset additions selections for Energy & Chassis and cleared review notes	0.8	200.00	160.00
05/18/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared second pass review notes for Thermal and Interior	2.8	280.00	784.00
05/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Compiled and provided entries to divisional teams for audit procedures	0.8	270.00	216.00
05/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Read and documented memo re: liability to General Motors for other post employment benefits	1.7	270.00	459.00
05/18/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Finalized datasets, formatted, and built draft schedules for February monthly	3.6	500.00	1,800.00
05/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed manager review notes related to testing of headquarters operation expenses	1.1	270.00	297.00
05/18/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items listing for distribution to the client	0.8	490.00	392.00
05/18/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Notified seniors and managers of open items list update deadline	0.2	290.00	58.00
05/18/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for partner review re: all sections	3.5	290.00	1,015.00
05/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Energy and Chassis expenditure cycle	2.6	480.00	1,248.00
05/18/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented employee application received from S. Dameron-Clarke for demographic testing	1.1	200.00	220.00
05/18/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed contingency workpapers	1.5	525.00	787.50

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05/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Assistant Finance Director for Automotive Holdings Group re: generator core liability as of 6/30/05 and 9/30/05.	1.1	270.00	297.00
05/18/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support obtained from client re outstanding issues with 2005 audit of derivatives for Headquarters	2.1	200.00	420.00
05/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client to discuss updated analysis performed on debit balance vendors	1.2	270.00	324.00
05/18/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched Delphi recognition and retention grant accounts in hyperion	3.8	200.00	760.00
05/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the payroll roll forward control testing	0.7	480.00	336.00
05/18/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed significant accounting policies review for 2005 audit of Headquarters	1.8	200.00	360.00
05/18/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Completed review of the demographic testing and final reconciliation working papers for pension and OPEB	4.0	390.00	1,560.00
05/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Completed documentation in the benefit liability section based on information provided by the client	3.1	270.00	837.00
05/18/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and attended meeting with client and R. Favor re: New York Investment Tax Credit status	0.9	490.00	441.00
05/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.6	270.00	162.00
05/18/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Europe Internal Control CAT workpapers regarding internal control testing results	1.0	650.00	650.00
05/18/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Cleared DPSS division (revenue business cycle) controls testing review notes.	1.1	390.00	429.00
05/18/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted communication to client re: open requests on journal entries and reviewed headquarters workpapers	1.0	440.00	440.00
05/18/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented tooling amortization testing	3.1	390.00	1,209.00
05/18/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed staffing level and arranged staff and manager schedules.	1.9	650.00	1,235.00
05/18/06	WHITE, JULIE R	ASSOCIATE	IMPAIRMENT	Finalized SFAS 142 Findings Memo	0.9	300.00	270.00
05/18/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	updated open items list for benefit liabilities	0.4	270.00	108.00
05/18/06	WARNACK, SARAH A	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Backed up testing files and emails to zip drive	0.5	360.00	180.00
05/18/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed derivative memo on "normal" purchases/sales transactions	1.2	650.00	780.00
05/18/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on step 1 of asset impairment	3.6	440.00	1,584.00
05/18/06	HAKKEN, JON	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Organized notes & files for memo	1.0	525.00	525.00
05/18/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared electronics and chassis expenditures walkthrough review notes	2.1	280.00	588.00
05/18/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Populated DPSS division control audit tool (CAT) upload template with Fixed Assets business cycle control and design deficiencies.	1.1	390.00	429.00
05/18/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed independence letter prepared for audit committee.	0.5	650.00	325.00
05/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated Control Audit Tool status	0.6	480.00	288.00
05/18/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed CAT control deficiencies in Pacific Operations	2.0	650.00	1,300.00
05/18/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with J. Sheehan and B. Plumb - re: status of audit.	0.7	650.00	455.00

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05/18/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client regarding accounts payable with debit balances	1.8	490.00	882.00
05/18/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed special tools amortization testing for Energy & Chassis and closed review notes pertaining to testing	2.3	200.00	460.00
05/18/06	AUGHTON, JEFFERY S	PARTNER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed February billing detail.	1.1	650.00	715.00
05/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared the antifraud program and controls model audit program	2.0	480.00	960.00
05/18/06	MIOCIC, GREGORY G	SENIOR MANAGER	IMPAIRMENT	Reviewed Delphi valuation for goodwill and asset impairment	2.1	525.00	1,102.50
05/18/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for meeting with J. Erickson, R. Patel, and R. Favor	0.8	390.00	312.00
05/18/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Updated documentation of dpss testing for reperformance guidelines	2.4	280.00	672.00
05/18/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed consolidated warranty working papers and discussed with M. Crowley and B. Steiner	2.6	650.00	1,690.00
05/18/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed open audit questions on audit workpapers	0.9	490.00	441.00
05/18/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared the request list for the client related to the asset impairment original journal entry testing on the headquarters ledger	2.1	240.00	504.00
05/18/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented testing performed on the push down to local entities the restatement entries	2.7	270.00	729.00
05/18/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed special tools overstatement testing selections for Energy & Chassis	2.1	200.00	420.00
05/18/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed energy and chassis inventory walkthrough flowchart for internal control walkthrough	1.7	525.00	892.50
05/18/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented control deficiencies related to SAP errors found in depreciation calculations for Energy & Chassis	0.8	270.00	216.00
05/18/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation for the joint venture investment testing on the headquarters ledger based on partner comments	2.2	240.00	528.00
05/18/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared Saginaw Steering division control audit tool (CAT) upload template for final review.	0.8	390.00	312.00
05/18/06	WARNACK, SARAH A	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed and updated documentation for entity level control testing	3.5	360.00	1,260.00
05/18/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared documentation on the latest Deloitte radar results for inclusion in reporting documentation	2.2	390.00	858.00
05/18/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated threshold reference to new guidance re: 2005 audit files	2.4	290.00	696.00
05/18/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax workpapers	2.4	525.00	1,260.00
05/18/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared the evaluation of management's fraud risk assessment	1.1	480.00	528.00
05/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated business process status tracker	1.2	480.00	576.00
05/18/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed NY franchise tax issue for investment credit	3.2	650.00	2,080.00
05/18/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and tested the headquarters accounting memo related to industrial revenue bonds	2.7	270.00	729.00
05/18/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Completed my review of Pacific Operations CAT internal controls workpapers	0.5	650.00	325.00
05/18/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed special tools tooling ledger for items with credit balances and selected largest amounts for detail testing for Energy & Chassis	1.9	200.00	380.00
05/18/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed energy and chassis inventory walkthrough for internal control testing	3.9	525.00	2,047.50
05/18/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Updated business process control testing workpaper flow with L. Tropea	1.7	480.00	816.00
05/18/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and participated in meeting with A. Brazier to discuss open items related to client prepared accounting memos	1.5	650.00	975.00
05/18/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed summary of passed adjustment schedule prepared by client	0.4	490.00	196.00

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05/18/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed client prepared accounting memos on venture in India and discontinued operations	1.8	650.00	1,170.00
05/18/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Provided drafting of access letters	2.1	340.00	714.00
05/18/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed and summarized non-US net operating losses	2.4	390.00	936.00
05/19/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the Control Audit Tool (CAT) upload templates with C Snyder	0.5	390.00	195.00
05/19/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Summarized 10k controls that need to be tested for internal controls audit	0.9	525.00	472.50
05/19/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented results of special tools rebill testing	3.8	390.00	1,482.00
05/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with entire Delphi audit engagement team regarding status of the audit	0.7	270.00	189.00
05/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and cleared manager review notes on the Delphi Products and Service Solutions audit file	2.4	270.00	648.00
05/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the Control Audit Tool upload template for Steering	0.6	480.00	288.00
05/19/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed manager review notes for accounts receivable workpapers at headquarters division	3.3	240.00	792.00
05/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the Control Audit Tool upload template for Steering	1.0	480.00	480.00
05/19/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation in the fourth quarter review file based on new tax support for the headquarters ledger	2.6	240.00	624.00
05/19/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Closed out open notes re: Energy and Safety business process workpapers	0.9	480.00	432.00
05/19/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Closed out open notes re: Packard business process workpapers	1.6	480.00	768.00
05/19/06	LEE, YING	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed state tax provision workpaper file with A. Miller	0.5	525.00	262.50
05/19/06	FLEMING, KATHERINE EVELYN	MANAGER	INTERNAL CONTROL TESTING	Read and considered the impact of the issued corporate audit reports	2.9	390.00	1,131.00
05/19/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Finalized the non-US pension memo	2.0	490.00	980.00
05/19/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed status of open items and testing	0.5	650.00	325.00
05/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the expenditure control walkthrough	0.7	480.00	336.00
05/19/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and cleared notes for Independent testing for Revenue cycle	1.2	280.00	336.00
05/19/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Entered accounts payable confirmations into the audit filing system	1.2	240.00	288.00
05/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Participated in Delphi team status update meeting	0.7	480.00	336.00
05/19/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and responded to e-mail inquiries from participating offices	1.0	440.00	440.00
05/19/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed reorganization of control audit tool (CAT) audit file and generated deficiency reports.	3.3	390.00	1,287.00
05/19/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Completed corporate upload deficiency template	1.5	290.00	435.00
05/19/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Internal Control workpapers for Delphi Products Services and Solutions - Employee Cost (4100) and Expenditures (4200)	1.0	650.00	650.00
05/19/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared asset impairment analysis with new journal entry detail for the headquarters ledger	3.9	240.00	936.00
05/19/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed workpapers	1.2	340.00	408.00
05/19/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in team meeting re: updated on status and expectations for completion of audit	0.7	270.00	189.00
05/19/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed energy and chassis Fixed assets Deficiency tracker for internal control testing	1.9	525.00	997.50

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05/19/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared automated controls control audit tool (CAT) upload template for final upload.	0.5	390.00	195.00
05/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed the Control Audit Tool upload template for Steering with S Potter	0.4	480.00	192.00
05/19/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR STEERING	Reviewed status of open items and testing.	0.5	650.00	325.00
05/19/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in engagement update meeting	0.9	490.00	441.00
05/19/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Generated the consolidation report at m level again based on the new mapping and generated the consolidation report at h level	2.5	280.00	700.00
05/19/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed operations, SAS 99 and accrued liability workpapers	3.2	490.00	1,568.00
05/19/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed accounting memos	3.5	650.00	2,275.00
05/19/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Fixed Asset Supervisor and K. McCoy re: special amortization questions for Energy & Chassis	1.9	270.00	513.00
05/19/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed general file workpapers including risk management summaries.	0.6	650.00	390.00
05/19/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Made updates to documentation on General Motor legal matters	1.7	390.00	663.00
05/19/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Headquarters accrued liability workpapers	1.1	490.00	539.00
05/19/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Participated in meeting with entire engagement team	0.7	650.00	455.00
05/19/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed manager review notes for headquarters environmental reserve testing	2.7	240.00	648.00
05/19/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting re: asset impairment with A. Brazier (client)	3.5	440.00	1,540.00
05/19/06	GARRETT, GEORGE N	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Reviewed Delphi financial statements included in the 10K (Item 8)	3.0	670.00	2,010.00
05/19/06	MIOCIC, GREGORY G	SENIOR MANAGER	IMPAIRMENT	Reviewed Delphi valuation for goodwill and asset impairment	0.7	525.00	367.50
05/19/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Resolved open items and comments related to environmental accruals	2.0	650.00	1,300.00
05/19/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed client-prepared net operating loss schedule	0.5	390.00	195.00
05/19/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed manager assignments for the week of May 23rd.	0.7	650.00	455.00
05/19/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Provided coordination of the 2005 reporting process	0.3	270.00	81.00
05/19/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Prepared audit open items listing for distribution to the client	1.1	490.00	539.00
05/19/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Participated in telephone conversation with J. Erickson re: footnote support	0.5	525.00	262.50
05/19/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Closed out open notes re: Delphi Product and Service Solutions	2.9	480.00	1,392.00
05/19/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Documented benefit liability procedures for year end	2.9	270.00	783.00
05/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with Delphi Electrical and Chassis staff regarding warranty reserve adjustment recorded on headquarters ledger	0.7	270.00	189.00

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05/19/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed status of open items and testing of financial reporting controls.	1.4	650.00	910.00
05/19/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Compiled list of all management recorded entries that were recorded to the property accounts	1.6	270.00	432.00
05/19/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed updated information provided by client out of accounts payable system for vendors with a debit balance	3.7	270.00	999.00
05/19/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of selected entries based on request from Deanna Ralbusky, Deloitte Detroit	0.5	240.00	120.00
05/19/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyze final valuation report received from KPMG.	3.6	375.00	1,350.00
05/19/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented 2005 tooling expenditure internal order testing	3.4	390.00	1,326.00
05/19/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed wire room testing.	0.8	650.00	520.00
05/19/06	MCGOWAN, TODD M	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Participated in team update meeting	0.5	650.00	325.00
05/19/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewing non-derivative workpapers	3.6	340.00	1,224.00
05/19/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Updated and made revisions to the management representation letter	2.8	390.00	1,092.00
05/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and cleared manager review note on the headquarters operation expenses audit file	1.1	270.00	297.00
05/19/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed state income tax provision with Y. Lee	0.5	390.00	195.00
05/19/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed corporate accounting load template with C. Snyder	0.5	290.00	145.00
05/19/06	KIMMEL, MATTHEW G	PRINCIPAL	IMPAIRMENT	Reviewed Delphi valuation for goodwill and asset impairment	2.0	750.00	1,500.00
05/19/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Documented summarized testing procedures for tooling	2.2	390.00	858.00
05/19/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented support obtained from client re special tools additions with credit balances for Energy & Chassis	2.2	200.00	440.00
05/19/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and documented testing of support related to Delphi Electrical and Safety warranty reserve adjustment recorded on headquarters ledger	3.2	270.00	864.00
05/19/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed energy and chassis notes for closure in employee cost internal controls	1.5	525.00	787.50
05/19/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed draft of representation	1.2	650.00	780.00
05/19/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Attended update meeting with Delphi engagement team	0.8	240.00	192.00
05/19/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed NY state tax investment credit analysis and discussed with S. Sheehan	2.4	650.00	1,560.00
05/19/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Performed audit procedures on wire room disbursements and accounts payable debit balances	2.3	490.00	1,127.00
05/19/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing procedures on measurement of fair value and reversing entries	2.5	440.00	1,100.00
05/19/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed selections for detail testing of special tools summary of passed adjustments for accuracy for Energy & Chassis	2.3	200.00	460.00
05/19/06	RIETZ, ROBERT J	DIRECTOR	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed FAS87 (non US plans)	2.5	685.00	1,712.50
05/19/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Internal Control workpapers for Delphi Products, Services and Solutions - Inventory (4500), Revenue (4600), Treasury (4700) and Safe Guarding of Assets (4800)	1.5	650.00	975.00

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05/19/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and cleared notes for independent testing for Expenditure cycle	2.6	280.00	728.00
05/19/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Discussed special tools and fixed asset outstanding issues with C. Alsager and fixed asset supervisor for Energy & Chassis	1.4	200.00	280.00
05/19/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed fourth quarter review for Energy & Chassis	1.6	270.00	432.00
05/19/06	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in Delphi Update Meeting	0.5	650.00	325.00
05/19/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began documentation of stock compensation smart audit support map	2.6	200.00	520.00
05/19/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented review of allied gross profit analysis walkthrough for Inventory cycle	0.9	280.00	252.00
05/19/06	RHOADES, DAISHA KRISTI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Attended Delphi engagement update meeting	0.7	280.00	196.00
05/19/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Attended update meeting for audit timing with audit staff	0.8	200.00	160.00
05/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed the Control Audit Tool (CAT) upload templates with S Potter	0.5	480.00	240.00
05/19/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed 2005 audit documentation and created listing to begin archiving process for 2005 audit of Headquarters	1.4	200.00	280.00
05/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the Control Audit Tool upload template for Thermal & Interior	0.6	480.00	288.00
05/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the Control Audit Tool upload template for Packard	0.7	480.00	336.00
05/19/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed energy and chassis notes for closure in treasury internal controls	3.2	525.00	1,680.00
05/19/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Edited Deloitte & Touche audit committee report	1.2	650.00	780.00
05/19/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Finalized the US opeb memo	1.0	490.00	490.00
05/19/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Added documentation to benefit liabilities based on inquiries and procedures performed	2.2	270.00	594.00
05/19/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation in the third quarter review file based on client support received for the headquarters ledger	2.3	240.00	552.00
05/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the expenditure roll forward control testing	0.8	480.00	384.00
05/19/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in status update meeting for 2005 audit	0.8	200.00	160.00
05/19/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting re: engagement and filing status with B. Plumb, J. Aughton, M. Crowley, D. Moyer, K. Fleming	0.7	440.00	308.00
05/19/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared Headquarters control audit tool (CAT) upload template for final upload.	2.3	390.00	897.00
05/19/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted, edited, and finalized findings memos re: SFAS 142 and SFAS 144 analyses	2.3	375.00	862.50
05/19/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Discussed open status of audit issues with S. VanArsdell	1.1	650.00	715.00
05/19/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Performed audit procedures on income tax audit area	0.6	490.00	294.00
05/19/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Attended Delphi engagement status update	0.7	480.00	336.00
05/19/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Energy and Chassis financial reporting business process	3.5	480.00	1,680.00
05/19/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Internal Control workpapers for Delphi Electronics and Safety - Fixed Asset (4220), Safe Guarding of Assets (4255) and Rollforward (4260)	1.0	650.00	650.00

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05/19/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed client prepared patent litigation settlement memo and discussed comments with A. Brazier	1.5	650.00	975.00
05/19/06	GARRETT, GEORGE N	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Reviewed other information (i.e. all other Item numbers excluding Item 8) related to 2005 10-K	3.0	670.00	2,010.00
05/19/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and updated documentation for the battery divestiture	1.8	270.00	486.00
05/19/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received from 5/19 for the Delphi Sarbanes Oxley procedures	0.4	525.00	210.00
05/19/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed status of open items and testing.	0.6	650.00	390.00
05/19/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed updated pension footnote support	2.1	200.00	420.00
05/19/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed audit procedures on prepaid assets	0.3	490.00	147.00
05/19/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in engagement team status update meeting for audit area and responsibilities	0.7	270.00	189.00
05/19/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed NYITC e-mail to send to GM for confirmation	0.5	525.00	262.50
05/19/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Internal Control workpapers for Delphi Products, Services and Solutions - Financial Reporting (4300) and Fixed Assets (4400)	1.0	650.00	650.00
05/19/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and cleared notes for Expenditure flowchart	1.3	280.00	364.00
05/19/06	AUGHTON, JEFFERY S	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed open items tracking list.	0.4	650.00	260.00
05/19/06	RIETZ, ROBERT J	DIRECTOR	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed FAS106 audit support memo	3.7	685.00	2,534.50
05/19/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed audit committee presentation	1.0	650.00	650.00
05/19/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed derivatives workpapers RE: Currency Hedging.	0.5	650.00	325.00
05/19/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Determined testing approach for warranty adjustments recorded	0.5	440.00	220.00
05/19/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-U.S. effective tax rate analysis	1.5	525.00	787.50
05/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Corporate Accounting upload templates with J Pulis	0.5	480.00	240.00
05/19/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed findings memo	2.0	750.00	1,500.00
05/19/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed special tools testing workpaper for Energy & Chassis	1.3	270.00	351.00
05/19/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed French NOL analysis	3.3	525.00	1,732.50
05/19/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed emails related to income tax issues from J. Erickson	2.0	390.00	780.00
05/19/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Internal Control workpapers over Delphi Products Services and Solutions Rollforward Procedures (4010) and Deficiency Tracker (4020)	2.0	650.00	1,300.00
05/19/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in Delphi engagement team status update meeting.	0.7	390.00	273.00
05/19/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with audit team for engagement update	0.7	240.00	168.00

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05/19/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated in update meeting with entire team led by B. Plumb	0.7	390.00	273.00
05/19/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed prior year tax work papers	1.0	390.00	390.00
05/19/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented indirect purchasing walkthrough for Expenditure cycle	0.9	280.00	252.00
05/19/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed FAS 109 impact on OCI analysis	1.4	525.00	735.00
05/19/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Initiated testing of Delphi significant estimates as required by statement of auditing standard to detect fraud	1.2	270.00	324.00
05/19/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and updated Expenditure cycle deficiency tracker	0.8	280.00	224.00
05/19/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended update meeting for Delphi financial and internal control audit teams	0.7	525.00	367.50
05/19/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Created Dayton Accounts Receivable benchmark mapping	1.1	280.00	308.00
05/19/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed stock compensation smart audit support map	2.8	200.00	560.00
05/19/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process fieldwork	1.4	480.00	672.00
05/19/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Internal Controls workpapers for Delphi Electronics and Safety - Inventory (4225), Employee Cost (4226) and Revenue (4230)	1.0	650.00	650.00
05/19/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended Delphi update meeting with entire engagement team	0.7	270.00	189.00
05/19/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the Control Audit Tool upload template for Delphi Automotive Group	0.9	480.00	432.00
05/19/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for meeting with C. Alsager and fixed asset supervisor for Energy & Chassis	0.6	200.00	120.00
05/19/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Compiled list of management recorded entries for Delphi Germany	0.6	270.00	162.00
05/19/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated memo detailing selection procedures for journal entry testing designed to detect fraud	2.4	270.00	648.00
05/19/06	THOMAS, DANIEL JOSEPH	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Finalized the US pension memo	2.0	490.00	980.00
05/19/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and completed workpapers for submission to WAU	1.3	525.00	682.50
05/19/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared historical warranty reserve analysis	2.5	650.00	1,625.00
05/19/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.4	270.00	108.00
05/20/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed final review memos from Deloitte actuaries re: pension and other post employment benefits for Delphi	2.2	270.00	594.00
05/20/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Considered 5-23-06 audit committee meeting materials	1.0	620.00	620.00
05/20/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed various tax related e-mails	1.0	525.00	525.00
05/20/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed U.S. tax workpapers	2.6	525.00	1,365.00
05/20/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed tax contingency workpapers	2.1	525.00	1,102.50
05/20/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-U.S. tax workpapers	2.3	525.00	1,207.50
05/20/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Distributed audit material to participating office to complete their audit files	0.5	440.00	220.00

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05/20/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed Statement of Audit Standard 99 interviews minutes.	3.3	650.00	2,145.00
05/20/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and cleared review notes for Revenue cycle re-performance testing and deficiency tracker	3.0	280.00	840.00
05/21/06	AUKERMAN, JEFFREY A	PARTNER	AUDIT PROCEDURES FOR PACKARD	Performed primary review of quarterly review and certain reporting working papers	2.2	650.00	1,430.00
05/21/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Reviewed audit workpapers for SAS 99	1.0	750.00	750.00
05/21/06	AUKERMAN, JEFFREY A	PARTNER	AUDIT PROCEDURES FOR PACKARD	Performed primary review of investments working papers	1.8	650.00	1,170.00
05/21/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed accrued liability workpapers	2.8	650.00	1,820.00
05/21/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed accounts receivable workpapers.	2.1	650.00	1,365.00
05/21/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed prepaid asset workpapers.	0.4	650.00	260.00
05/21/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed fixed asset workpapers.	0.8	650.00	520.00
05/21/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed open notes within Delphi business process audit files	3.0	480.00	1,440.00
05/21/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed derivatives workpapers RE: Commodity Hedging	3.1	650.00	2,015.00
05/21/06	AUKERMAN, JEFFREY A	PARTNER	AUDIT PROCEDURES FOR PACKARD	Performed primary review of special tools working papers	1.3	650.00	845.00
05/21/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Energy and Chassis benchmarks and deficiency trackers	2.5	480.00	1,200.00
05/22/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi workpapers re: application control testing and scope	1.5	480.00	720.00
05/22/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and responded to various tax e-mails	1.3	525.00	682.50
05/22/06	CROWLEY, MARK J	PARTNER	INTERNAL CONTROL TESTING	Reviewed ethics line call log and related files and investigated certain items further	2.5	650.00	1,625.00
05/22/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Held phone conversation with audit team re: draft findings memos for 142 and 144 analysis	0.2	375.00	75.00
05/22/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Obtained amounts for significant accounting policies work paper from the balance sheet download acquired for tie of the annual report for 2005 audit of Headquarters	1.8	200.00	360.00
05/22/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated final summary memo for special tooling findings	2.9	390.00	1,131.00
05/22/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Organized version 17 of the Delphi 10K for review	2.2	200.00	440.00
05/22/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Downloaded and analyzed information needed for updated walk of consolidated journal vouchers	1.7	270.00	459.00
05/22/06	STEINER, ROBERT C JR	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Provided preparation and review of Audit Committee presentation	2.0	670.00	1,340.00
05/22/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared review notes for special tools testing for Energy & Chassis	1.1	200.00	220.00
05/22/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented Delphi property footnote version 17	2.6	200.00	520.00
05/22/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Documented and cleared Delphi Packard review notes	3.7	390.00	1,443.00
05/22/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed energy and chassis fixed assets Walkthrough documentation for internal control testing	2.1	525.00	1,102.50
05/22/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented audit procedures in the legal audit program	0.9	390.00	351.00

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05/22/06	AUKERMAN, JEFFREY A	PARTNER	AUDIT PROCEDURES FOR PACKARD	Reviewed disposition of cleared working paper review notes	2.0	650.00	1,300.00
05/22/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed manual tax workpapers	3.1	525.00	1,627.50
05/22/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Cleared manager review notes related to the audit of Delphi Product Services and Solutions	3.4	270.00	918.00
05/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared closed review notes on special tools testing for Energy & Chassis	1.3	270.00	351.00
05/22/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed draft15 version of the Cash Flow statement for the 10-K form	3.2	240.00	768.00
05/22/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Internal Control workpapers for Delphi Electronics and Safety - Inventory (4225), Employee Cost (4226) and Revenue (4230)	1.0	650.00	650.00
05/22/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed New York ITC with B. Plumb, J. Sheehan, J. Whitson and S. Gale	0.3	525.00	157.50
05/22/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched property accounts on hyperion	3.1	200.00	620.00
05/22/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Internal Controls workpapers for Delphi Electronics and Safety - Expenditures (4235), Financial Reporting (4245) and Treasury (4250)	1.0	650.00	650.00
05/22/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed energy and chassis notes for closure in financial reporting internal controls	1.6	525.00	840.00
05/22/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated DPSS division control audit tool (CAT) upload template based on Management review.	0.5	390.00	195.00
05/22/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Closed review notes re: Packard benchmark	1.5	480.00	720.00
05/22/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi audit on May 22, 2006	1.3	480.00	624.00
05/22/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated final summary memo for property findings	3.7	390.00	1,443.00
05/22/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-U.S. tax matters and workpapers	2.4	525.00	1,260.00
05/22/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Argentina Unit 755 international reporting	0.4	390.00	156.00
05/22/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed testing and cleared notes within Fixed Assets cycle	1.5	280.00	420.00
05/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented construction work in progress findings and posted proposed entry for Energy & Chassis	2.8	270.00	756.00
05/22/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the supporting documentation provided for fixed asset net book value and goodwill allocated equity amounts	3.8	440.00	1,672.00
05/22/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Czech -international reporting tax procedures	0.5	390.00	195.00
05/22/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Dayton Accounts Receivable Center walkthrough	1.1	480.00	528.00
05/22/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated threshold reference to new guidance re: 2005 quarter files	0.6	290.00	174.00
05/22/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Internal Control workpapers over Delphi Products Services and Solutions Rollforward procedures (4010) and Deficiency Tracker (4020)	1.0	650.00	650.00
05/22/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out draft 15 version of the Segment footnote for the 10-K form	3.7	240.00	888.00
05/22/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed responses from J. Erickson and R. Patel regarding open tax items	2.0	390.00	780.00
05/22/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed model audit program from incentive compensation	1.1	270.00	297.00
05/22/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Dayton Accounts Receivable Center control flowchart	1.3	480.00	624.00
05/22/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed Corporate control deficiency categorizations with S Potter	0.2	480.00	96.00
05/22/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated threshold reference to new guidance re: 2005 division audit files automotive holdings group	0.3	290.00	87.00
05/22/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Selected special tools additions with credit balances for summary of past adjustments testing for Energy & Chassis	1.9	200.00	380.00

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05/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.4	270.00	108.00
05/22/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed data provided for debit balance vendors selections and provided follow-up questions	3.7	270.00	999.00
05/22/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Copied over conclusions into Control Audit Tool template	0.8	280.00	224.00
05/22/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared Corporate controls control audit tool (CAT) upload template for upload, and uploaded the template.	1.1	390.00	429.00
05/22/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed client prepared documentation for benefit liabilities additional request	1.5	270.00	405.00
05/22/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed prior year significant accounting policies work paper for guidance on preparation of current year work paper for 2005 audit of Headquarters	1.2	200.00	240.00
05/22/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed healthcare liability workpapers and related confirmations and calculations	4.0	650.00	2,600.00
05/22/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Energy and Chassis expenditure cycle	3.4	480.00	1,632.00
05/22/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Requested support for testing of client financial statement adjustments made to the Delphi Product Service and Solutions ledger	2.1	270.00	567.00
05/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review notes on fourth quarter income statement review for Energy & Chassis	2.1	270.00	567.00
05/22/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed procedures on reviewing internal fair value specialist memo	2.8	440.00	1,232.00
05/22/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Added documentation to incentive compensation workpapers re: management recorded adjusting entries	3.8	270.00	1,026.00
05/22/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR STEERING	Reviewed income statement/operations workpapers.	3.6	650.00	2,340.00
05/22/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated threshold reference to new guidance re: 2005 division audit files Delphi technologies inc and energy and chassis systems	1.0	290.00	290.00
05/22/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Belgium international reporting SOPA entries	1.1	390.00	429.00
05/22/06	HAMILTON, BRIAN J	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed another fixed asset entry created by Delphi Management	1.0	280.00	280.00
05/22/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared 10-K management discussion and analysis workpaper re: footing tables and schedules only	1.3	290.00	377.00
05/22/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed new version of pension footnote	3.3	200.00	660.00
05/22/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed sickness, accident and long-term disability liability workpapers	3.5	650.00	2,275.00
05/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated special tool testing workpaper with value adjustment for amortization recalculation for Energy & Chassis	2.4	270.00	648.00
05/22/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed income tax open items	1.0	390.00	390.00
05/22/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Populated Energy and Chassis (E&C) division control audit tool (CAT) deficiency upload templates for inventory business cycle.	0.7	390.00	273.00
05/22/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Revised February statement for counsel and D.Moyer input, finalized and distributed to parties in interest	1.7	500.00	850.00
05/22/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Made edits to final procedures documented in the legal memo	1.6	390.00	624.00
05/22/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Populated Delphi DPSS Division control deficiencies for Rollforward, Expenditures, Revenue, and Inventory business cycles to the control audit tool (CAT) template and performed initial load.	2.2	390.00	858.00
05/22/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed documentation on Korea KDAC reconciliation	0.5	390.00	195.00

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05/22/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out draft 15 version of the Securitization footnote for the 10-K form	0.9	240.00	216.00
05/22/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed A/R	1.9	340.00	646.00
05/22/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared review notes for Financial Reporting, Revenue, and Expenditure deficiency trackers	0.4	280.00	112.00
05/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed fourth quarter review balance sheet for Energy & Chassis	0.4	270.00	108.00
05/22/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Gathered and reviewed comments on financial statements from SEC services	3.0	440.00	1,320.00
05/22/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Control Audit Tool upload templates for the Delphi DPSS Division deficiencies	1.4	480.00	672.00
05/22/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed the Deloitte & Touche actuary memos for pension and OPEB	3.3	390.00	1,287.00
05/22/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated threshold reference to new guidance re: 2005 division audit files Saginaw steering division	0.4	290.00	116.00
05/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed impairment rollforward review notes for Energy & Chassis	0.7	270.00	189.00
05/22/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Control Audit Tool upload templates for the Delphi Corporate Treasury deficiencies	1.7	480.00	816.00
05/22/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared and reviewed materials for audit committee meeting scheduled for May 23.	1.6	650.00	1,040.00
05/22/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Delphi open items list	1.3	270.00	351.00
05/22/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Audited the recording of capitalized lease and related bond income recorded on the headquarters ledger	3.6	270.00	972.00
05/22/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed NY tax investment tax credit and discussed with R. Favor and S. Gayle	1.3	650.00	845.00
05/22/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed testing on Delphi Packard client audit adjustments	0.5	390.00	195.00
05/22/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Cleared review notes for Fixed Assets and Expenditure testing	1.1	280.00	308.00
05/22/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Attended meeting with J. Erickson and A. Miller re: status of tax matters	0.8	525.00	420.00
05/22/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed open tax items with R. Favor and J. Erickson	0.8	390.00	312.00
05/22/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for partner review re: all sections	1.0	290.00	290.00
05/22/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed leadsheets and client prepared reconciliation related to employee benefit liabilities	1.8	650.00	1,170.00
05/22/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared review notes within Inventory, Expenditure, and Rollforward testing	1.6	280.00	448.00
05/22/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed information on the warranty accrual in working papers	1.3	390.00	507.00
05/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and requested information on additional proposed entries from Delphi for Energy & Chassis	0.9	270.00	243.00
05/22/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed edited changes to findings memo	1.0	750.00	750.00
05/22/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated audit and Sarbanes Oxley opinion language based on restatement, bankruptcy, and material weakness language	2.7	270.00	729.00

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05/22/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated threshold reference to new guidance re: 2005 division audit files Delphi products services & solutions audit	0.4	290.00	116.00
05/22/06	GARRETT, GEORGE N	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Discussed telephonically with Scott Szalony my comments on the draft 2005 10K.	1.0	670.00	670.00
05/22/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received from 5/19 for the Delphi Sarbanes Oxley procedures	0.4	525.00	210.00
05/22/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed multi-state tax audit procedures	2.5	390.00	975.00
05/22/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed workpaper status for closing the internal audit testing review	1.8	525.00	945.00
05/22/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared review notes within rollforward testing and Revenue benchmark mapping	0.7	280.00	196.00
05/22/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended meeting with D. Bayles to discuss demographic testing	0.6	525.00	315.00
05/22/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with D. Brewer regarding debit balance vendors open items	1.6	270.00	432.00
05/22/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Dayton Accounts Receivable Center control testing	1.9	480.00	912.00
05/22/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed audit committee presentation and related discussion points with B. Plumb and J. Aughton	0.5	650.00	325.00
05/22/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR AHG	Cleared notes on the audit workpapers file	0.5	440.00	220.00
05/22/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed wps and clearing Reviewed notes	3.1	340.00	1,054.00
05/22/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Populated Energy and Chassis (E&C) division control audit tool (CAT) deficiency upload templates for fixed assets business cycle.	0.7	390.00	273.00
05/22/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Finalized documentation for special tools testing for Energy & Chassis	2.3	200.00	460.00
05/22/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Internal Control workpapers for Delphi Products Services and Solutions - Inventory (4500), Revenue (4600), Treasury (4700), and Safe Guarding of Assets (4800)	1.5	650.00	975.00
05/22/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed Corporate control deficiency categorizations with C. Snyder	0.2	390.00	78.00
05/22/06	FISHER, MARK S	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Delphi's accounting for other comprehensive income for income taxes	0.5	750.00	375.00
05/22/06	PLUMB, BROCK E	PARTNER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed final billing for March	1.1	650.00	715.00
05/22/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Populated Energy and Chassis (E&C) division control audit tool (CAT) deficiency upload templates for expenditure business cycle.	0.4	390.00	156.00
05/22/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Populated Delphi DPSS Division design deficiencies for Rollforward, Expenditures, Revenue, and Inventory business cycles to the control audit tool (CAT) template and performed initial load.	3.2	390.00	1,248.00
05/22/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared review notes within Dayton shared service center flowchart	0.9	280.00	252.00
05/22/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Downloaded information from Hyperion that was needed to tie out draft 15 version for the 10-K form	0.4	240.00	96.00
05/22/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented special tool additions with credit balances in work paper for Energy & Chassis	1.4	200.00	280.00
05/22/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed open notes within Delphi business process audit files	1.0	480.00	480.00
05/22/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed energy and chassis Inventory Deficiency tracker for internal control testing	1.3	525.00	682.50
05/22/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR AHG	Reviewed open audit notes and cleared	1.1	650.00	715.00
05/22/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed partner and manager review notes re: incentive compensation	2.4	270.00	648.00
05/22/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Populated Energy and Chassis (E&C) division control audit tool (CAT) deficiency upload templates for employee cost business cycle.	0.5	390.00	195.00
05/22/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Internal Control workpapers for Delphi Electronics and Safety - Fixed Asset (4220), Safeguarding of Assets (4255) and Rollforward (4260)	1.0	650.00	650.00
05/22/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed Delphi property schedule for property footnote with S. Van Dyke	0.6	200.00	120.00

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05/22/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented and updated Portugal international reporting outstanding items and responses	2.3	390.00	897.00
05/22/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated threshold reference to new guidance re: 2005 quarter files second quarter	0.7	290.00	203.00
05/22/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Continued updating threshold reference to new guidance re: 2005 quarter files first quarter	0.8	290.00	232.00
05/22/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Finalized documentation for consigned inventory testing for Energy & Chassis	2.1	200.00	420.00
05/22/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed and edited Deloitte & Touche audit committee report and prepared final copies	2.3	650.00	1,495.00
05/22/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Requested support for testing of client financial statement adjustments made to the headquarters ledger	2.1	270.00	567.00
05/22/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Energy and Chassis revenue review notes	1.3	480.00	624.00
05/22/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented construction work in progress findings and posted proposed entry for Energy & Chassis	0.8	270.00	216.00
05/22/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out draft 15 version of the Goodwill footnote for the 10-K form	1.4	240.00	336.00
05/22/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed documentation on pension asset audit procedures	1.1	390.00	429.00
05/22/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated Corporate controls control audit tool (CAT) deficiency template based on review notes from Deloitte Management.	0.9	390.00	351.00
05/22/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Completed reporting checklist for benefit liabilities and stock incentive plans for Delphi consolidated	1.8	270.00	486.00
05/22/06	PLUMB, BROCK E	PARTNER	INTERNAL CONTROL TESTING	Reviewed and edited Deloitte & Touche draft opinions on financial statements and internal controls	3.1	650.00	2,015.00
05/22/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Cleared review notes within Employee Cost deficiency tracker	0.2	280.00	56.00
05/22/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Aggregated query findings for March and April statements	1.8	500.00	900.00
05/22/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed status of income tax work papers	1.0	390.00	390.00
05/22/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated threshold reference to new guidance re: 2005 quarter files third quarter	0.3	290.00	87.00
05/22/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Performed gap analysis for segregation of duties testing workpaper and completed testing	2.4	525.00	1,260.00
05/22/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Deloitte affiliate reporting packages	1.6	525.00	840.00
05/22/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out draft 15 version of the Accrued Liabilities footnote for the 10-K form	1.1	240.00	264.00
05/22/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Populated Energy and Chassis (E&C) division control audit tool (CAT) deficiency upload templates for safeguarding of assets business cycle.	0.2	390.00	78.00
05/22/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Internal Control workpapers for Delphi Products Services and Solutions - Financial Reporting (4300) and Fixed Assets (4400)	1.0	650.00	650.00
05/22/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared 10-K cover page workpaper re: draft 18	0.3	290.00	87.00
05/22/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Dayton Accounts Receivable Center control benchmarking analysis	0.9	480.00	432.00
05/22/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed energy and chassis deficiency tracker for fixed assets for internal controls audit	1.2	525.00	630.00
05/22/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated and cleared review notes Inventory walkthrough and flowchart	1.3	280.00	364.00

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05/22/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Distributed open items list to managers and seniors for review and update	0.5	290.00	145.00
05/22/06	UREK, KYLE M	SENIOR ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Updated memo describing testing procedures performed on journal entry population for statement of auditing standard on fraud	1.7	270.00	459.00
05/22/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched the TAJ expatriate service discussed in Item 14 of Form 10-K	0.5	440.00	220.00
05/22/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed control issues related to demographic testing and discussed with Delphi management.	2.1	650.00	1,365.00
05/22/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed income statement/operations workpapers.	3.2	650.00	2,080.00
05/22/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed draft 15 version of the Bankruptcy footnote for the 10-K form	0.8	240.00	192.00
05/22/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Internal Control workpapers for Delphi Electronics and Safety - Expenditures (4235), Financial Reporting (4245) and Treasury (4250)	1.0	650.00	650.00
05/22/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Internal Control workpapers for Delphi Products Services and Solutions - Employee Cost (4100) and Expenditures (4200)	1.0	650.00	650.00
05/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Updated open items list for benefit liabilities	0.3	270.00	81.00
05/23/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Continued preparing open items list for partner review re: all sections	2.1	290.00	609.00
05/23/06	STEINER, ROBERT C JR	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed draft 2005 Form 10-K financial statements	2.0	670.00	1,340.00
05/23/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed pension liability and related workpapers	3.5	650.00	2,275.00
05/23/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and updated tax review outstanding items	1.9	390.00	741.00
05/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the Delphi DPSS Control Audit Tool upload template for the financial reporting cycles	2.4	480.00	1,152.00
05/23/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Internal Control workpapers for Delphi Energy and Chassis - Revenue (4260), Treasury (4270), Safeguarding of Assets (4280), and Deficiency Trackers (4290)	2.0	650.00	1,300.00
05/23/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Filled out reporting checklists related to earnings per share, consolidation, and employee compensation	3.9	270.00	1,053.00
05/23/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed wireroom pre-petition transaction workpapers.	1.2	650.00	780.00
05/23/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed signoff strategy for control audit tool (CAT) with V. Ziemke and L. Tropea	0.3	390.00	117.00
05/23/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi wireroom accounting memo.	0.4	650.00	260.00
05/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.4	270.00	108.00
05/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated testing procedures performed for the liabilities subject to compromise footnote of version 18 of the 10-K	1.7	240.00	408.00
05/23/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Revised and reformatted the consolidation report at M level for 2005 with the updated cjv files and added some glsa mapping into the mapping files	3.5	280.00	980.00
05/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation in the model audit program related to equity testing on the headquarters ledger	2.2	240.00	528.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
05/23/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items listing as necessary	0.7	440.00	308.00
05/23/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed procedures on asset and goodwill impairment	1.5	440.00	660.00
05/23/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Headquarter employee cost benchmark for internal controls testing	2.6	525.00	1,365.00
05/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed asset securitization footnote	0.6	270.00	162.00
05/23/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared DPSS division control audit tool template for final upload	0.2	390.00	78.00
05/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed acquisition and divestiture footnote	0.7	270.00	189.00
05/23/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed questionnaire for submission to Detroit	3.1	390.00	1,209.00
05/23/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended meeting with client to discuss energy and chassis open items	0.7	440.00	308.00
05/23/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Provided assistance in performing procedures on re-alignment of divisions for segment footnote	1.9	270.00	513.00
05/23/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed manager review notes for accounts receivable workpapers at headquarters division	3.2	240.00	768.00
05/23/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Documented testing for annual control at Dayton shared service center	2.3	280.00	644.00
05/23/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Documented walkthrough for annual and undocumented controls at Dayton shared service center	1.1	280.00	308.00
05/23/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Prepared for and participated in Delphi audit Committee Meeting	2.6	650.00	1,690.00
05/23/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Cleared closed review notes and reviewed recently changed workpapers	1.7	650.00	1,105.00
05/23/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared review notes related to derivative testing	1.5	270.00	405.00
05/23/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Internal Control workpapers for Delphi Energy and Chassis - Financial Reporting (4230), Fixed Assets (4240), and Inventory (4250)	0.9	650.00	585.00
05/23/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed anti-fraud workpapers in support of entity level control documentation	2.2	525.00	1,155.00
05/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Completed documentation re: material weaknesses	3.7	480.00	1,776.00
05/23/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed edits to the draft of representation letter.	0.5	650.00	325.00
05/23/06	STEINER, ROBERT C JR	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed draft 2005 Form 10-K footnote disclosures	4.0	670.00	2,680.00
05/23/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and documented disclosure checklists	1.0	440.00	440.00
05/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested and documented subsidy receivables lag analysis for Delphi Product Service and Solutions	3.4	270.00	918.00
05/23/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed pension and OPEB liability demographic testing and related workpapers	2.5	650.00	1,625.00
05/23/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared a hyperion download for tax receivable for R. Favor	2.7	290.00	783.00
05/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Discussed 2005 generator core liability with Assistant Finance Director for Automotive Holdings Group	0.4	270.00	108.00
05/23/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed wireroom post-petition transaction workpapers.	3.3	650.00	2,145.00
05/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed quarterly data footnote	0.7	270.00	189.00

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05/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Re-referenced the Debt footnote of version 18 of the 10-K	1.2	240.00	288.00
05/23/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DPSS	Reviewed status of open procedures and review notes.	0.6	650.00	390.00
05/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated Delphi resources schedule to complete the audit	0.6	480.00	288.00
05/23/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed several manual review notes for benefit liabilities section	2.3	200.00	460.00
05/23/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed new support obtained for significant accounting policies footnote for changes from previous draft received for 2005 audit	2.7	200.00	540.00
05/23/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Closed manager review notes for accounts payable workpapers at headquarters division	2.4	240.00	576.00
05/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Completed documentation re: significant deficiencies	3.6	480.00	1,728.00
05/23/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with client on support for functional currency	0.4	340.00	136.00
05/23/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed memos prepared by management for accounting conclusions	0.9	440.00	396.00
05/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the Delphi DPSS Control Audit Tool upload template for the expenditure and fixed asset cycles	1.8	480.00	864.00
05/23/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Obtained and documented updated information regarding final debit balance vendor selections	3.2	270.00	864.00
05/23/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Internal Control workpapers for Delphi Energy and Chassis - Rollforward (4200), Employee Cost (4210), and Expenditures (4220)	0.5	650.00	325.00
05/23/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Drafted emails to non-US audit colleagues regarding impairment charges	1.5	390.00	585.00
05/23/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Transferred derivatives documentation to new draft of the annual report	1.4	200.00	280.00
05/23/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Finalized documentation on derivatives footnote for manager review for 2005 audit	0.6	200.00	120.00
05/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated testing procedures performed for the statement of stockholders' equity for version 18 of the 10-K	2.1	240.00	504.00
05/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed SAS 99 inquiries related to Delphi Product Service and Solutions	0.7	270.00	189.00
05/23/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Germany Phase I true up computation	0.5	390.00	195.00
05/23/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed calculation of annual breakdown of French net operating loss true up	3.3	390.00	1,287.00
05/23/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi earnings per share calculation including option activity	3.4	200.00	680.00
05/23/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of financial statement tie out procedures.	0.6	650.00	390.00
05/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated testing procedures performed for the acquisitions and divestitures footnote of version 18 of the 10-K	0.9	240.00	216.00
05/23/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed contingency workpapers	2.0	525.00	1,050.00
05/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated testing procedures performed for the reorganization items footnote of version 18 of the 10-K	2.1	240.00	504.00
05/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Discussed the Delphi Control Audit Tool upload templates for Delphi DPSS Division with S Potter	0.3	480.00	144.00
05/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated testing procedures performed for the commitments and contingencies footnote of version 18 of the 10-K	1.2	240.00	288.00
05/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed debt footnote	1.6	270.00	432.00
05/23/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Developed and uploaded Dayton Accounts Receivable Center (DARC) control audit tool upload (CAT) template.	1.4	390.00	546.00

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05/23/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented support obtained for significant accounting policies footnote for 2005 audit	2.6	200.00	520.00
05/23/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Energy and Chassis division revenue deficiencies within control audit tool (CAT) upload template.	0.6	390.00	234.00
05/23/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Cleared closed notes in benefit liability working papers	0.2	390.00	78.00
05/23/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Documented and cleared Delphi Packard review notes	2.8	390.00	1,092.00
05/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Coordinated senior review process for 2005 footnotes	0.6	270.00	162.00
05/23/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed Solomon Smith Barney outstanding reports	2.9	200.00	580.00
05/23/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed open tax items with S. Kihn and R. Patel	0.2	525.00	105.00
05/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and addressed partner Reviewed notes of the Delphi Product Service and Solutions	3.6	270.00	972.00
05/23/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Edited SFAS 142 and 144 findings memo and docs received list per discussion with audit team.	2.8	375.00	1,050.00
05/23/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Prepared for and attended audit committee meeting	3.1	650.00	2,015.00
05/23/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated testing procedures performed for the trust preferred footnote of version 18 of the 10-K	1.1	240.00	264.00
05/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed other income footnote	0.8	270.00	216.00
05/23/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Internal Control workpapers for Delphi Energy and Chassis - Financial Reporting (4230), Fixed Assets (4240) and Inventory (4250)	1.0	650.00	650.00
05/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Performed testing procedures on selected management recorded entries	1.7	270.00	459.00
05/23/06	KUEPPERS, ROBERT J	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated telephonically in Delphi Audit Committee Meeting	1.0	690.00	690.00
05/23/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated partner and special partner review memos	3.4	390.00	1,326.00
05/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the Delphi Energy & Chassis Control Audit Tool upload template for the expenditure, financial reporting and fixed assets cycles	2.4	480.00	1,152.00
05/23/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed workpaper status for closing the internal control testing review	2.5	525.00	1,312.50
05/23/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated and cleared review notes for Revenue cycle flowchart	3.8	280.00	1,064.00
05/23/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Revised documentation for special tools rebill amounts for Energy & Chassis	0.8	200.00	160.00
05/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Met with Fixed Asset Manager to receive and discuss open items for Energy & Chassis	0.6	270.00	162.00
05/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and updated consigned inventory testing for Energy & Chassis	0.9	270.00	243.00
05/23/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared Energy and Chassis division control audit tool (CAT) upload template for initial load and uploaded the template.	0.8	390.00	312.00
05/23/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed audit committee workpapers in general file.	1.2	650.00	780.00

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05/23/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Redocumented stock compensation footnote	2.5	200.00	500.00
05/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Documented procedures performed re: management recorded adjusting entries	3.4	270.00	918.00
05/23/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed prepaids	2.1	340.00	714.00
05/23/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client to discuss asset impairment open items	2.3	440.00	1,012.00
05/23/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and performed audit procedures on consolidated warranty analysis	1.4	440.00	616.00
05/23/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Provided drafting of consent	1.3	340.00	442.00
05/23/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Transferred significant accounting policies documentation to new draft of the annual report for 2005 audit	2.3	200.00	460.00
05/23/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed recently updated or prepared memos from clients and updated memo log	1.5	650.00	975.00
05/23/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi audit on May 23, 2006	1.7	480.00	816.00
05/23/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed goodwill and asset impairment charges with R. Patel	0.8	390.00	312.00
05/23/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed net operating loss computation provided by J. Erickson	1.0	390.00	390.00
05/23/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed OPEB liability and related workpapers	3.8	650.00	2,470.00
05/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Control Audit Tool upload templates for the Delphi Energy & Chassis deficiencies	1.3	480.00	624.00
05/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.5	270.00	135.00
05/23/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Performed walkthrough for annual and undocumented controls located at Dayton shared service center	0.8	280.00	224.00
05/23/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed testing performed on Energy & Chassis special tools	3.6	390.00	1,404.00
05/23/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Energy and Chassis division rollforward deficiencies within control audit tool (CAT) upload template.	1.4	390.00	546.00
05/23/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Energy and Chassis division financial reporting deficiencies within control audit tool (CAT) upload template.	1.1	390.00	429.00
05/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and attended meeting with Inventory Analyst re: open questions on consigned inventory for Energy & Chassis	1.2	270.00	324.00
05/23/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed A/R	1.6	340.00	544.00
05/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Completed reporting checklist and reviewed footnote disclosure for benefit liabilities for Delphi consolidated	3.1	270.00	837.00
05/23/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the Delphi Energy & Chassis Control Audit Tool upload template for the inventory, revenue, and safeguarding of assets cycles	1.3	480.00	624.00
05/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Attended meeting with Director - Technical Accounting, Finance Director, Finance Manager, Fixed Asset Manager and S. Szalony re: fixed asset open items.	0.7	270.00	189.00
05/23/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out draft 15 version of the Restatement footnote for the 10-K form	3.4	240.00	816.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
05/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Completed reporting checklist for incentive compensation for Delphi consolidated	2.1	270.00	567.00
05/23/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed special tools rebill amounts entered into work papers and compared to filed received from client for accuracy for Energy & Chassis	1.1	200.00	220.00
05/23/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR STEERING	Reviewed status of open procedures and review notes.	0.4	650.00	260.00
05/23/06	TROPEA, LEONARD A	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to emails received from 5/23 for the Delphi Sarbanes Oxley procedures	0.6	525.00	315.00
05/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed fourth quarter review balance sheet for Energy & Chassis	1.3	270.00	351.00
05/23/06	PETERSON, JOHN D G	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Pacer for relevant filings and advised leads of same	0.2	500.00	100.00
05/23/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed proxy auditor fee information provided by the company	0.9	650.00	585.00
05/23/06	STEINER, ROBERT C JR	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Provided additional preparation and review of Audit Committee presentation	3.0	670.00	2,010.00
05/23/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed comments from SEC services and Quality Assurance on draft 10-K	2.3	650.00	1,495.00
05/23/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with A. Brazil regarding differences noted in net book value utilized for fixed asset impairment testing	1.6	270.00	432.00
05/23/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Attended meeting with S. Potter to discuss cat documentation in support of internal controls audit	0.5	525.00	262.50
05/23/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented Energy and Chassis division treasury deficiencies within control audit tool (CAT) upload template.	0.3	390.00	117.00
05/23/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group	0.2	270.00	54.00
05/23/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and responded to various tax related e-mails	1.2	525.00	630.00
05/23/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed net book value of fixed assets used in impairment analysis	1.9	270.00	513.00
05/23/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared senior manager review notes of Delphi Product Service and Solutions	3.7	270.00	999.00
05/23/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed Mexico Phase I true up computation	0.5	390.00	195.00
05/23/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Inspected manual workpapers for work requiring attention prior to entry into the working archive utility re: 2005 first quarter	1.5	290.00	435.00
05/23/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Held discussion with A. Bacarella on review notes	0.6	340.00	204.00
05/23/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Documented all Deloitte identified adjusting entries not recorded by management	3.2	270.00	864.00
05/23/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed entity level testing document for internal controls auditergy and chassis Inventory Deficiency tracker for internal control testing	3.2	525.00	1,680.00
05/23/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for partner review re: all sections	1.7	290.00	493.00
05/23/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Made updates to the draft management representation letter	3.8	390.00	1,482.00

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05/24/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed procedures on fixed asset impairment	2.4	440.00	1,056.00
05/24/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with D. Olbrecht re: state contingency	0.5	525.00	262.50
05/24/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Reviewed and documented revised final memo of Delphi Packard	2.7	390.00	1,053.00
05/24/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed draft 10-K comments received from national office	2.5	650.00	1,625.00
05/24/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Downloaded income statement from hyperion to reflect new draft of the annual report for 2005 audit	1.1	200.00	220.00
05/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Entered 2005 Delphi audit workpapers in the workpaper archiving utility	0.5	290.00	145.00
05/24/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed balance sheet on new draft of the annual report for 2005 audit	2.1	200.00	420.00
05/24/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated Dayton Accounts Receivable Center (DARC) control audit tool (CAT) upload template based on review notes from engagement Management.	1.1	390.00	429.00
05/24/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed final upload of all Delphi divisional and corporate control audit tool (CAT) upload templates for preparation of deficiency report.	2.2	390.00	858.00
05/24/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented changes on income statement download and reformatted work paper for 2005 audit	2.4	200.00	480.00
05/24/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized documentation regarding debit balance vendors	3.7	270.00	999.00
05/24/06	CURRY, J PATRICK	PARTNER	AUDIT PROCEDURES FOR AHG	Reviewed divisional audit workpapers re: Automotive Holdings Group	1.0	620.00	620.00
05/24/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed testing of debt supporting schedules as attached to the footnote of the 10 K for version 18	2.2	240.00	528.00
05/24/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed testing performed on HQ real property	0.9	390.00	351.00
05/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Compared client prepared out of period adjustments to Deloitte entries	2.1	270.00	567.00
05/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested and documented audit procedures related to prepaid expense reclassification recorded to the headquarters ledger	2.9	270.00	783.00
05/24/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Made updates to documentation in the general audit file	4.0	390.00	1,560.00
05/24/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Internal Control workpapers for Delphi Energy and Chassis - Revenue (4260), Treasury (4270), Safeguarding of Assets (4280) and Deficiency Trackers (4290)	1.5	650.00	975.00
05/24/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed reconciliations and testing workpapers related to accounts payable accounts	2.5	650.00	1,625.00
05/24/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed manual workpapers review notes for benefit liabilities	2.1	200.00	420.00
05/24/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed revised summary of passed and out-of-period adjustments	2.5	650.00	1,625.00
05/24/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed New York ITC workpapers	2.1	525.00	1,102.50
05/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Tested and documented testing of legal reserve related to copyright infringement recorded on Delphi Product Service and Solutions ledger	2.8	270.00	756.00
05/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied out draft 15 version of the Income statement for the form 10-K	1.6	240.00	384.00
05/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Read industry articles on current events occurring with Delphi	0.6	270.00	162.00

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05/24/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Investigated and updated documentation of audit adjustment recorded related to overaccrual of holiday and vacation payments	2.6	270.00	702.00
05/24/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in discussion with J. Badie on review notes	1.1	340.00	374.00
05/24/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Internal Control workpapers for Delphi Energy and Chassis - Rollforward (4200), Employee Cost (4210), and Expenditures (4220)	1.3	650.00	845.00
05/24/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed subsequent disbursement testing related to accounts payable accounts	3.0	650.00	1,950.00
05/24/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Cleared review notes related to international reporting packages.	2.2	650.00	1,430.00
05/24/06	HOCH, ERIN NICOLE	ASSOCIATE	REVIEW PROCEDURES FOR FIRST QUARTER	Completed file check updates for the first quarter review file to prepare for archiving	3.2	240.00	768.00
05/24/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with R. Favor RE: Tax open items status	0.5	650.00	325.00
05/24/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-U.S. tax items with A. Miller	0.8	525.00	420.00
05/24/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and responded to various tax related e-mails	1.6	525.00	840.00
05/24/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed edited changes to findings memo	1.0	750.00	750.00
05/24/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and updated documentation on G-Units international reporting working papers	1.4	390.00	546.00
05/24/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and responded to various tax related e-mails	2.0	525.00	1,050.00
05/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the Delphi Electronic and Safety Control Audit Tool upload template for the business cycle control testing	2.7	480.00	1,296.00
05/24/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Downloaded balance sheet from hyperion to reflect new draft of annual report received for 2005 audit	1.1	200.00	220.00
05/24/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Revised the consolidation report at h level for 2005 with the updated cjv files	1.5	280.00	420.00
05/24/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with J. Aughton re: tax open items status	0.5	525.00	262.50
05/24/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared for and attended conference call with Jeff Aukerman and Milana Brenman to discuss status of Packard audit, issues and open items	1.3	390.00	507.00
05/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Closed partner review notes for benefit liabilities section of the audit files	3.6	270.00	972.00
05/24/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Internal Controls within the CAT tool - IT Controls	1.5	650.00	975.00
05/24/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented changes on balance sheet download and reformatted work paper for 2005 audit	2.3	200.00	460.00
05/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed client prepared summary of all out of period adjustments	3.8	270.00	1,026.00
05/24/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and cleared open notes of Energy & Chassis special tools testing	1.9	390.00	741.00
05/24/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed state and local income taxes	0.5	390.00	195.00
05/24/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed income statement on new draft of the annual report for 2005 audit	1.5	200.00	300.00
05/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed liabilities subject to compromise footnote	1.2	270.00	324.00

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05/24/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Provided assistance in testing footnote 1, significant accounting policies	1.7	270.00	459.00
05/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Discussed benefit liability open items with B. Murray	0.2	270.00	54.00
05/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed stock incentive plans footnote	1.1	270.00	297.00
05/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review notes on property workpapers for Energy & Chassis	1.1	270.00	297.00
05/24/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Met with R. Favor re: tax matters	0.4	240.00	96.00
05/24/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared listing of support still needed from client for tie-out of significant accounting policies footnote for 2005 audit	2.1	200.00	420.00
05/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Inspecting workpapers requiring attention prior to entry into the working archive utility re: section 10000 per M. Crowley request	0.8	290.00	232.00
05/24/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed final summary of entries for submission	3.4	390.00	1,326.00
05/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed manual workpapers and removed incorrect references for Dayton service center	0.2	280.00	56.00
05/24/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Reviewed Delphi entity level control mapping and process documentation.	1.9	650.00	1,235.00
05/24/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed manual workpapers review notes for the liabilities section	2.5	200.00	500.00
05/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Met with P Brusate (Delphi) re: form 10-k corporate accounting control testing	1.0	480.00	480.00
05/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed manual workpapers and removed incorrect references for Packard Electronics	0.8	280.00	224.00
05/24/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed design deficiencies to complete internal controls testing	2.6	525.00	1,365.00
05/24/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Met with E. Hoch re: tax matters impacting footnotes	0.4	525.00	210.00
05/24/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Documented financial statement audit related control deficiencies within each of the divisional control audit tool (CAT) upload templates.	3.6	390.00	1,404.00
05/24/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Drafted emails to R. Patel and J. Erickson regarding APB 23 computation and memo	1.0	390.00	390.00
05/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed manual workpapers and removed incorrect references for Electronics and Safety	1.1	280.00	308.00
05/24/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing procedures on property footnote adjustment	2.7	440.00	1,188.00
05/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the Control Audit Tool upload templates for the Dayton Center and financial statement audit deficiencies	1.7	480.00	816.00
05/24/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed and signed off audit committee binder	2.1	650.00	1,365.00
05/24/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Effectiveness deficiencies to complete internal control testing	3.9	525.00	2,047.50
05/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.9	270.00	243.00
05/24/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed property footnote detail.	1.3	650.00	845.00
05/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Entered 2005 Delphi audit workpapers in the workpaper archiving utility	2.0	290.00	580.00
05/24/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Cleared closed notes in benefit liability working papers	0.4	390.00	156.00

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05/24/06	AUKERMAN, JEFFREY A	PARTNER	AUDIT PROCEDURES FOR PACKARD	Reviewed disposition of cleared working paper review notes	2.0	650.00	1,300.00
05/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed manual workpapers and removed incorrect references for Thermal and Interior	2.1	280.00	588.00
05/24/06	AUGHTON, JEFFERY S	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed open items tracking list.	1.4	650.00	910.00
05/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted audit opinion for 2005 financial statements and related Sarbanes Oxley procedures	3.2	240.00	768.00
05/24/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of financial statement tie out procedures.	1.3	650.00	845.00
05/24/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed Delphi pension footnote with M. Swastek	0.6	200.00	120.00
05/24/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Consolidated information for partner review	2.9	390.00	1,131.00
05/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Agreed support provided for draft 15 of the segment footnote to Hyperion	3.7	240.00	888.00
05/24/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented restricted stock units for the 10k stock compensation footnote	3.1	200.00	620.00
05/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed manual workpapers and removed incorrect references for Delphi Product and Service Solutions	1.7	280.00	476.00
05/24/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed edits to the draft of representation letter.	1.1	650.00	715.00
05/24/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated documentation of the Energy and Chassis fourth quarter review related to General Motors Sales	3.1	240.00	744.00
05/24/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Discussed non-US tax issues with R. Favor	0.8	390.00	312.00
05/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Compiled out of period adjusting entries identified by Deloitte and Delphi	2.1	270.00	567.00
05/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Reviewed manual workpapers and removed incorrect references for Automotive Holdings Group	0.2	280.00	56.00
05/24/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Discussed support received for bankruptcy footnote with Delphi headquarters staff	3.6	240.00	864.00
05/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Tested and documented testing of legal reserve related to copyright infringement recorded on Delphi Product Service and Solutions ledger	1.2	270.00	324.00
05/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed balance sheet for forth quarter review for Energy & Chassis	0.5	270.00	135.00
05/24/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared audit documentation related to APB 23 liability and indefinitely reinvested earnings computation	3.0	390.00	1,170.00
05/24/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received from 5/24 for the Delphi Sarbanes Oxley procedures	0.4	525.00	210.00
05/24/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed non-U.S. tax workpapers	3.6	525.00	1,890.00
05/24/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated testing and documentation on consolidated journal voucher testing based on updated analysis received after new entries recorded	3.9	270.00	1,053.00
05/24/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Corresponded with international teams regarding status of procedures.	2.1	650.00	1,365.00
05/24/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared audit documentation related to net operating losses	2.5	390.00	975.00
05/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed commitment and contingencies footnote	0.8	270.00	216.00

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Deloitte and Touche LLP
Second Interim Application
(02/01/06 - 05/31/06)
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
05/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared open items list for partner review re: all sections	1.3	290.00	377.00
05/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented the open corporate accounting controls	1.1	480.00	528.00
05/24/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed subsequent disbursement testing related to wire room transactions and treasury wire transfers	1.5	650.00	975.00
05/24/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared entity level process memos for partner review	0.7	290.00	203.00
05/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Consolidated all control and design deficiencies	1.3	480.00	624.00
05/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Documented formal response to the Delphi Corporate Audit Services comments	0.7	480.00	336.00
05/24/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided footnote review	1.6	340.00	544.00
05/24/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated documentation of the asset impairment analysis with the Neumarkt Germany location detail	2.1	240.00	504.00
05/24/06	UREK, KYLE M	SENIOR ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Performed follow-up inquiries with Mexican audit team on fraud related journal entries	1.1	270.00	297.00
05/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Completed review of debt footnote	1.4	270.00	378.00
05/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended phone conference with S.Shah re: manager review notes of operations testing on the headquarters ledger	1.1	270.00	297.00
05/24/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed manual workpapers and removed incorrect references for Steering	1.9	280.00	532.00
05/24/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested and documented audit procedures related to warranty reserve testing for headquarters	3.2	270.00	864.00
05/24/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Wrote memo re: valuation report received for the Packard Hughes pension and post employment plans	1.4	270.00	378.00
05/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Closed review notes for the generator core liability for Automotive Holdings Group	0.6	270.00	162.00
05/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed support for segment footnote realignment	0.9	270.00	243.00
05/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Coordinated review process for footnotes for 2005 10-K	0.8	270.00	216.00
05/24/06	MCGOWAN, TODD M	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Responded to email	1.0	650.00	650.00
05/24/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Confirmed service of February monthly	0.3	500.00	150.00
05/24/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed headquarter's accounts receivable workpapers	3.5	650.00	2,275.00
05/24/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Reviewed Internal Controls within the CAT tool - IT Controls	1.5	650.00	975.00
05/24/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared audit documentation related to income tax contingency reserve	1.5	390.00	585.00
05/24/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Formatted the control deficiency reports	0.4	480.00	192.00
05/24/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Closed review notes on special tools for Energy & Chassis	2.7	270.00	729.00
05/24/06	GILKES, JOHN G	PRINCIPAL	SAS 99 / JOURNAL ENTRY TESTING	Reviewed audit workpapers for SAS 99	1.0	750.00	750.00
05/24/06	SHAH, SHAHID A	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided Functional Currency review	0.4	340.00	136.00
05/24/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed Delphi pension footnote support	2.8	200.00	560.00